

Accounts timetable for month 9 2023/24

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
Yellow row	Monthly monitoring submission
Green row	TAC / accounts / agreement of balances submission to Provider Accounts team
Grey row	Month 9 form release by Provider Accounts team

Date (by end of day unless stated)	Detail
Friday 8 th December 2023	Provider Accounts team to 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 21 st December 2023	NHS England 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 29 th December 2023	Final date for sending December 2023 dated invoices (email where possible). These invoices relate to activity and services (including lease invoices) up to and including November and can include December activity and services.
Thursday 4 th January 2024	Final date for receivable organisations to e-mail payable organisations a receivables statement detailing outstanding invoices as at 31st December 2023. 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 where the balance is more than £2,500. • Agreement is not required where the total balance is below £300,000 Refer to DHSC agreement of balances guidance for further details. Month 9 guidance will be available in the 'Additional documents' section on your provider portal by mid December.
Friday 5 th January to Tuesday 9 th January 2024	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.
Monday 15 th January 2024	Final date for agreement of outstanding receivables/payables (including any invoices for in-year lease payments) dated up to 31st December 2023 and above £300,000.

Date (by end of day unless stated)	Detail
Wednesday 17 th January 2024	<p>Final date for receivable organisations to e-mail payable organisations an income statement detailing income received to 31st December 2023.</p> <p>Please note:</p> <ul style="list-style-type: none"> • 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. • A statement must be sent to each payable organisation where the balance is more than £10,000. • Agreement is not required where the total balance is below £300,000.
Thursday 18 th – Monday 22 nd January 2024	<p>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.</p>
Tuesday 23 rd January 2024 (noon)	<p>NHS providers submit month 9 Provider Finance Return (PFR) to NHS England (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 provider 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 provider portal outbox with activity type ‘In Year Returns’, template type ‘Finance Commentary’ and period M09.</p>
Tuesday 30 th January 2024	<p>Provider Accounts team to distributes DHSC group mismatch schedules to NHS providers (receivables and payables only)</p>
Friday 2 nd February 2024	<p>Final date for agreement of income and expenditure above £300,000 in respect of invoices dated up to 31 December 2023.</p>

¹ The income and expenditure columns on the WGA sheets (TAC61-TAC64) are not used by the provider accounts team in this first submission. However the WGA balances columns on TAC61-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 TAC61-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 contain guidance on the form, including which specific notes and tables in the accounts tabs can be omitted at month 9.

Date (by end of day unless stated)	Detail
Tuesday 6 th February 2024 (noon)	<p>NHS providers submit first submission of month 9 income and expenditure AoB to the Provider Accounts team.</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 Provider Portal outbox. Please ensure that 'Agreement of balances resubmission' is selected on the cover of the PFR file before uploading.</p>
Tuesday 13 th February 2024	<p>Provider Accounts team to distributes DHSC group mismatch schedules to NHS providers (income and expenditure only)</p>
Thursday 15 th February 2024 (noon)	<p>Submission of month 10 monitoring return to the Sector Reporting team.</p> <p>Template to be uploaded to the Provider Portal outbox.</p> <p>Any financial commentary or other documents that accompany the template should be uploaded to the Provider Portal outbox with activity type 'In Year Returns', template type 'Finance Commentary' and period 'M10'.</p>
Friday 23 rd February 2024 (noon)	<p>NHS providers submit second submission of month 9 income/expenditure and receivables/payables AoB to the Provider Accounts team.</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 Provider Portal outbox. Please ensure that 'Agreement of balances resubmission' is selected on the cover of the PFR file before uploading.</p>
Friday 1 st March 2024	<p>Provider Accounts team to distributes DHSC group mismatch schedules to NHS providers (both receivables and payables & income and expenditure)</p> <p>Providers should use these reports to manage the resolution of any remaining variances before the year end agreement of balances process.</p>

Key data is now being collected on a system basis. System submissions/deadlines are excluded from this timetable. Please refer to the timetable sent out by the Sector Reporting team for these submission arrangements.