

Phase 3a Public Sector Decarbonisation Scheme end of year accruals process

Salix recognises that works completed in late March may not be able to be invoiced by 31 March 2023. Therefore, grant recipients can claim grant funding through our accruals process.

The accruals process will cover claiming any payments that will be received after the 31 March 2023 but for works that occurred up to 31 March 2023. Grant recipients may claim funding through the accruals process in payment periods 12 and 13, as outlined below:

Payment period	Last day to forecast	Deadline to submit payment claim to Salix	Funds received by grant recipient
Period 12	15 February 2023	23 March 2023	19 April 2023
Period 13	15 March 2023	20 April 2023	17 May 2023

Salix is required to provide the Department for Energy Security and Net Zero with an accurate forecast of all payments which will be made under this process to ensure funds can be drawn down from Central Government. To do this we ask grant recipients to complete and return the End of Year Statement of Expenditure no later than 15 March 2023.

Salix will not be able to pay any claims beyond 31 March 2023 which have not been forecast to Salix through this process. Any grant funding from your year 1 allocation (2022/23) that has not been claimed to date and is not claimed through the accruals process cannot be claimed in any other financial year, regardless of whether your project is single-year or multi-year.

Accruals claims must only include funding for works up to 31 March 2023. Any capital works that occur after this date are not eligible for funding.

The end of year Statement of Expenditure

All Phase 3a Public Sector Decarbonisation Scheme grant recipients have been sent the end of year Statement of Expenditure. If you have not received this, please contact your Salix relationship manager immediately.

This document needs to be returned to your Salix relationship manager by 15 March 2023. Once you have completed and returned this document, you should continue to use the standard Statement of Expenditure form to submit your actual payment requests.

To complete the end of year Statement of Expenditure you will need to complete the top part of the form with the following general information:

- Organisation name.
- Project ID/Submission ID – this is shown on the first page of your Grant Offer Letter.
- Accountable Officer name.
- Position.
- Signature, this can be done via DocuSign please request this from your relationship manager. Please note, you will need to submit both the excel version and a signed PDF version of the document.
- Date.
- Original grant value - this can be found on your original Grant Offer Letter. Please do not use any revised grant amounts.
- Claimed to date - sum of all payments (up to period 11) which you have claimed from Salix.

Once you have completed this section, your final year 1 spend and underspend will be automatically calculated.

Part 1: Actual spend

The section should be completed with the actual spend since your last payment request. This should reflect what you will submit as your Period 12 payment request, so please only include invoices you are confident you will submit by the period 12 payment request deadline on **Thursday 23 March 2023**. You will have already provided the forecasted amount for this payment in your February Monthly Monitoring Report. If the request, you are expecting to submit does not match this amount please notify your Salix relationship manager.

This section should be completed with the following details:

- Description of expenditure.
- Milestone.
- Type of expenditure.
- Date of document (Invoice date).
- Document number.
- Supplier/contractor name.
- Type of supporting evidence provided (e.g., invoice).
- Value.
- Value (inc. VAT).
- Can you reclaim VAT from HMRC?
- Payment amount to be claimed (plus a comment if this is a part claim from an invoice)
- Building name and postcode.

You do not need to list all invoices for the project (i.e., invoices from period 1 to period 11) unless this is your first payment request for this project.

Part 2: Forecasted spend

This section should be completed with all remaining spend you forecast to claim and should reflect what you expect to submit as your period 13 payment request. Period 13 will be the final opportunity to submit a payment request for Phase 3a Public Sector Decarbonisation Scheme Year 1.

This section will need to be completed with the following details:

- Description of expenditure.
- Milestone.
- Type of expenditure.
- Date you expect to submit the complete payment request to Salix (this will need to be before the Period 13 payment submission deadline).
- Document number (As this is a forecast, we do not expect this information to be available so can be left blank if necessary).
- Supplier/contractor name.
- What is the forecast based on? (e.g., purchase orders, contracts).
- Expected type of evidence (e.g., invoice).
- Forecasted value.
- Forecasted value (inc. VAT).
- Can you reclaim VAT from HMRC?
- Forecasted payment amount to be claimed (plus a comment if this is a part claim from an invoice).
- Building name and postcode.

Submitting your accruals claims

Once you have provided your accruals forecast to Salix through the end of year Statement of Expenditure, you will need to submit your payment claims on the corresponding dates through the standard payment process. This means you will need to submit the following to Salix by the payment request deadline:

- Signed standard Statement of Expenditure in PDF and Excel format listing all invoices in that claim.
- Signed schedule 5 document matching the claim amount of the statement of expenditure.
- Invoices to evidence the payment claim as listed on the Statement of Expenditure.
 - Please note any invoices dated after 31 March must clearly state that the works took place prior to this date.
 - We may be able to accept evidence other than invoices on a case-by-case basis. If you are unable to provide invoices, please contact your Salix relationship manager to discuss.

Please note, to claim your final payment you will need to have satisfied all other requirements of the grant, such as your Grant Offer Letter conditions, as stated in our [completions procedure](#).