



Accruals: Guidance

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Salix acknowledges that Public Sector Decarbonisation Scheme (PSDS) funded works that complete up to the grant end date (31 March), may not have invoices to evidence this spend until after the eligible grant period has ended. To enable grant recipients to draw down this spend from Salix, grant recipients may claim payments through our accruals process. This enables Salix to make payment for works that have occurred within the eligible grant period, in the financial year after the works have occurred.

How do I claim an accruals payment?

An accruals claim must be correctly forecasted through our accrual forecasting process to be able to claim payment. **Any accrual claims which have not been forecasted through this process will not be able to claim.**

Step 1

Complete the accruals forecast statement and submit this to your Salix relationship manager with your Monthly Monitoring Report (MMR) submission on **15 February**.

Step 2

Submit a revised accruals forecast statement to your Salix relationship manager with your Monthly Monitoring Report submission on **15 March**. If there has been no change to the 15 of February submission, please notify your Salix relationship manager of this.

Step 3

Submit your payment claims as normal prior to the payment request deadline. This should align with the dates you have indicated in your accruals forecast statement. If this is your final payment claim, you must use the Final Payment Statement of Expenditure to submit your claim. This can be requested from your Salix relationship manager.

To claim an accrual payment, you must submit your forecast on **both** dates above. If you experience delays to your project after the 15 of February submission date, which means you now need to claim an accrual, but you did not submit a first draft forecast on the 15 February, please notify your Salix relationship manager.

Please note, the 15 March is the last day to submit accruals forecasts. If you have not submitted an accrual forecast by this date you will **not** be able to claim an accrual payment and you may risk losing any further funding you have not yet drawn down.



How do I complete the accruals forecast statement?

The accruals forecast statement can be requested from your Salix relationship manager or [downloaded here](#).

- Complete 'Step 1 – Accruals Forecast'
 - Please list each invoice you are expecting to claim as an accrual payment submission
 - Each invoice should be listed on a new line
 - Please provide as much detail as you can on the milestone and description of works expected to be claimed

e.g. Final commissioning of 2 x 12kw ASHPs, Installation of LED Lighting at Building A, Design works for installation of a GSHP at Site B

- Please provide as accurate information as possible on the amount you will be claiming from Salix and the date you expect to submit the claim (*Invoices will need to be received prior to the date to be claimed from Salix*). This will auto populate your total forecast amount for each payment claim date.
- Indicate the evidence type expected. We would expect this to be invoices in most cases. Any other evidence types may need to be discussed with your Salix relationship manager to ensure it is eligible to claim.
- Complete: Organisation, submission ID, name and signature
 - Please note the statement must be signed to be valid. Typed signatures are not acceptable. This can be sent via DocuSign, please contact your Salix relationship manager if you need assistance with this.

Example:

You will be receiving an invoice from Contractor B for the commissioning of your heat pump at Site A on 5 April 2024. The invoice total is expected to be £10,000 and you will be claiming £8,000 of this from Salix.

STEP 1 - ACCRUALS FORECAST

This section must be completed with all evidence you expect to submit as part of a full payment claim on:

- 21st March 2024
- 18th April 2024

Please use a new line for each invoice or other evidence item you expect to submit, and the date you expect to submit this as part of a full and valid payment request to Salix. To be considered a full and valid payment request you will need to provide Salix with a signed Schedule 5 and Statement of Expenditure, and be fully evidenced with supporting documents such as invoices by the deadlines stated. Final payments are also subject to fulfilling all other requirements of your grant funding.

Milestone	Description	Amount to be claimed from Salix	Date to be claimed	Evidence Type
<i>Please select the milestone which these costs relate to</i>	<i>Please provide a brief description of the works intended to be claimed for e.g. Commissioning of heat pump, installation of LED, Project Management fees</i>	<i>Please state the total amount you intend to claim from Salix for this invoice</i>	<i>Please state the date you will submit this invoice to Salix as part of a payment claim</i>	<i>This should typically be invoices. Please state the invoice number if you know it Other evidence may be accepted on a case by case basis - please state the type below e.g. timesheets</i>
Final commissioning	Commissioning of 15kw Mitsubishi Heat Pump at Council Site A	£ 8,000.00	18th April 2024	Invoice from Contractor B



What are the accruals payments dates?

The table below lists the two dates to submit an accrual payment claim. To claim a payment on either of these dates, **you must have submitted an accrual forecast on both dates** and you must submit a full payment request on or prior to the deadline to submit payment request to Salix.

A full payment request must include signed schedule 5, signed statement of expenditure and supporting evidence (Final payments must use the final payment statement of expenditure). If any of this information is missing or unsatisfactory, your payment claim may be delayed.

If you are requesting your final payment, all other grant conditions must be fulfilled prior to making payment.

Please note that **18 April** is the very last date to submit your payment claims for 2023/24. Any claims submitted after this date, regardless of whether they were forecasted, will **not** be paid and this funding will be lost.

Due to the volume of overdue conditions from grant recipients which need to be resolved prior to payment, it is likely we will not be able to complete all these checks before the 15 May 2024 payment date. If this occurs, your final payment will be on 19 June 2024. Your relationship manager will keep you informed of your project status and payment dates as we go through this process.

Deadline to submit payment request to Salix	Deadline to forecast	When will the funds be received? *
21 st March 2024	15 th February <i>and</i> 15 th March	17 th April 2024
18 th April 2024		15 th May 2024/ 19 th June 2024

*Subject to satisfactory information and documentation being received