

Guidance Notes for completing a **FORESTRY GRANT SCHEME** **Actual Costs Capital Items Claim Form:**

Please submit your claim form and all the supporting information to the Scottish Forestry office that administered your FGS application

INTRODUCTION

This short note gives general guidance on completing claims for Actual Costs Capital Items awarded under the Forestry Grant Scheme.

Actual Costs are only awarded under two FGS options:

- **Woodland Improvement Grant – Habitats and Species Option** – SSSI/Natura sites activities only.
- **Harvesting and Processing Option**

VARIATIONS / AMENDMENTS

Any variations to your approved works, including the years you wish to claim grant, must be notified to Scottish Forestry **before** they are carried out. The variations will be considered in relation to the original approved contract and the general aims and rules of the FGS.

NOTES ON CLAIM FORM SECTIONS

SECTION 1: Personal/business/organisation details

All details on this section must match those on the contract that confirms the award of grant.

VAT Registered?

- If you are registered for VAT (tick in the **Yes** box) – then you must ensure that the invoices supplied breakdown the costs and the VAT amount separately and that you only claim grant assistance for the cost, net of VAT.
- If you are not VAT registered (tick in the **No** box) – then grant assistance can be paid on the total cost inclusive of VAT.
- It is your own responsibility to ascertain what VAT costs can be reclaimed. We may make random and routine checks of VAT registrations by requesting confirmation from HMRC.

SECTION 2: Supporting Documentation

Please detail all supporting documentation you are submitting with this claim. Remember that these must be the originals which we can return if requested.

Please refer to the How to Claim section in each of the FGS Option guidance pages on the internet for confirmation of the documents and maps you must supply for each option.

All claims in respect of Actual Costs must be supported by fully receipted **original** invoices, providing the following details:

- Supplier's name, address and VAT registration number (where appropriate)
- Claimant's name and address
- Detailed description of services provided or goods supplied, separately costed, to include serial numbers for any equipment purchased
- Date on which the services or goods were supplied
- Total amount due for payment by the customer with the VAT element clearly detailed
- Amount paid with details of any discount awarded which fully explains any difference between the amount due and the amount paid
- Date paid
- Method of payment (eg: cheque, debit card, etc..)
- Business stamp or Signature of person receiving payment on behalf of the Supplier

In addition, when you submit a fully receipted original invoice you must also back it up by with other evidence of payment, such as:

- The original cleared cheque
- The original bank or credit card statement
- The original bank giro credit transfer slip
- An accountant's report

A certified extract from the Business Accounts

SECTION 3: Declaration and signature

Please read the notes on the claim form and sign and date your declaration. The claim form will be returned if it is not signed and dated.

SECTION 4: Actual Costs Capital items Claimed

This is where you confirm the activities completed and the units used and where you declare the costs you wish to claim.

- **Capital activity / item description** – Please enter the capital activity as named on your contract's Schedule of Works.
- **LPID (Land Parcel ID)** – Your activity must be broken down by the LPID (as per your Schedule of Works spreadsheet that is appended to your contract).
- **Map Letter** – the Location where the capital activity was carried out which must match with those in the Schedule of Works spreadsheet that is appended to your contract.

- **Document Reference** – You must use the reference number or name you gave your type of supporting documentation at section 2 so that we can match up your documents to the activities claimed for.
- **Total Actual Costs Incurred** – Please list the actual cost for the activity as shown in your invoices and supporting documents. This is the total cost you paid for the activity, not necessarily the amount you are claiming.
- **Total Units Claimed** – Please list the actual units you used for the activity as confirmed in your supporting documents. You cannot claim for more units than agreed in your Schedule of Works spreadsheet that is appended to your contract. We may verify the units you claim by visiting the site, so please ensure the units are exactly measured/counted.
- **Contract Cost per Unit** – Please enter the unit cost you actually incurred. You cannot claim for unit costs greater than those agreed and detailed in your Schedule of Works spreadsheet that is appended to your contract. If your unit cost was greater than the schedule of works, then you must restrict your actual cost per unit to the approved contract cost.
- **Amount Claimed** – Please enter your declaration of the amount of grant you are claiming for each entry and please ensure you total this up at the end of the table. (Please note these cannot be greater than the contracted amount). You must supply these calculations as this is what your payment will be based upon.

Discrepancies between approved and actual costs claimed – This section allows you to detail and provide an explanation where there are differences between the actual or anticipated costs for activities you are claiming for. **Please note that failure to supply a required explanation may mean that the claim is returned to you.**

Section 5: Claims Supporting Documents Checklist – Invoices

INVOICE	
<div style="text-align: right;"> 1 Smith & Co 2 High Street STIRLING </div>	
Invoice No: 09876	VAT REG: 654 3210 78
Date: 3 December 2015	
2 To: Community Group of Fife Main Road Fife KY17 8DF	
DESCRIPTION OF GOODS / SERVICES	COST
3 Stock fence supply and erection 30m @ £5.90 per metre	£177.00
Enhancing stock fence - supply & erecting 100m @ £3.00/m Works carried out - 1-Sep-2015 to 30-Sep-2015	£300.00
Removal of 3-6m tree crop @ £2010/ha for 0.25ha	£502.50
Small scale tree and shrub planting – 24 trees Works carried out - 1-Oct-2015 to 30-Nov-2015 £4.00 per tree/shrub including supply, protection and planting/erection	£96.00
5 Harvesting & processing Firewood log processor FLP346789 Purchased - 1-Nov-2015	£494.32
4 Harvesting & Processing Machinery – Serial Number SDF123658 Delivered to Community Association of Fife – 3-Nov-2015	£460.00
9 SMITH & Co.	Total £2029.82
11 Received amount £.....	6 VAT £405.96
12 with thanks	7 Total Payable £2435.78
10/...../2015	
13 Signature	
Method of Payment	
Cash / Cheque / Debit Card	

8
Amount Paid to
Smith & Co = £2435.78

The above example of a correctly receipted invoice displays all the information asked for in the Invoice Document checklist. The numbers correspond to the checks on the checklist.

Please ensure you complete the checklist for each receipted invoice, thus demonstrating you have undertaken the checks to ensure the supporting documents you are submitting are of the required standard.

Please note that failure to complete the Section 5 Invoice checklist may mean that the claim is returned to you.