

**RISE**

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# Reconciliation requirements for WH:SHF

Need to know

April 2026

Funded by:



Department for  
Energy Security  
& Net Zero

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# Summary

This Quick Guide has been developed to support Warm Homes: Social Housing Fund (WH:SHF) Grant Recipients (GRs) in understanding the reconciliation, evidence checking, and adjustment requirements that apply during delivery of their projects. This guide provides an accessible overview of the reconciliation journey, including what information must be submitted, how it is reviewed, and what happens when discrepancies or changes are identified.

It is intended as an accessible introduction and should be read alongside the full DESNZ guidance and any training materials available on the RISE website for more detailed instructions.

Readers that would like this document in a more accessible format should contact [rise@turntown.co.uk](mailto:rise@turntown.co.uk).

## The reconciliation process

Reconciliation is the process by which DESNZ and its Delivery Partners (DPs) **review expenditure information submitted by GRs** to confirm that:

- Grant funding drawn down matches eligible expenditure incurred.
- Expenditure falls within the correct reconciliation period and financial year.
- Reported grant and co-funding values are accurate and consistent.
- Spend complies with WH:SHF Wave 3 eligibility rules.

Reconciliation applies to all GRs and is a **core requirement** set out in the Grant Funding Agreement (GFA).

## Why reconciliation is required

DESNZ is responsible for ensuring that public funding is spent **effectively, efficiently, and in line with scheme guidance and the Green Book**. Reconciliation provides assurance that funding claimed, spent, and approved aligns across systems and reporting and that any variances are understood and explained.

Completion of reconciliation is **mandatory**. Where GRs do not comply with reconciliation requirements, DESNZ may withhold future grant payments in line with the GFA.

### Reconciliation periods and deadlines

Reconciliation is carried out quarterly. For FY 2025/26, Quarter 4 covers expenditure incurred between 1 January 2026 and 31 March 2026, with the transactions report due on **30<sup>th</sup> April 2026**.

For Q4 reconciliation, GRs are required to submit transactions covering the **entire financial year from April 2025 to March 2026**. Deadlines now fall on the **last working day of the month** following the reconciliation period, replacing the previous “10th working day” approach.

## Submitting transactions

GRs submit reconciliation data through the **Grant Management System (GMS)** using a standard spreadsheet issued by DESNZ or downloaded directly from the system. GRs must input all eligible transactions for the reconciliation period, then copy and paste the data into GMS ahead of the deadline.

Once transactions are uploaded, the system confirms how many have been successfully copied over. GRs should carefully review the uploaded information before submitting.

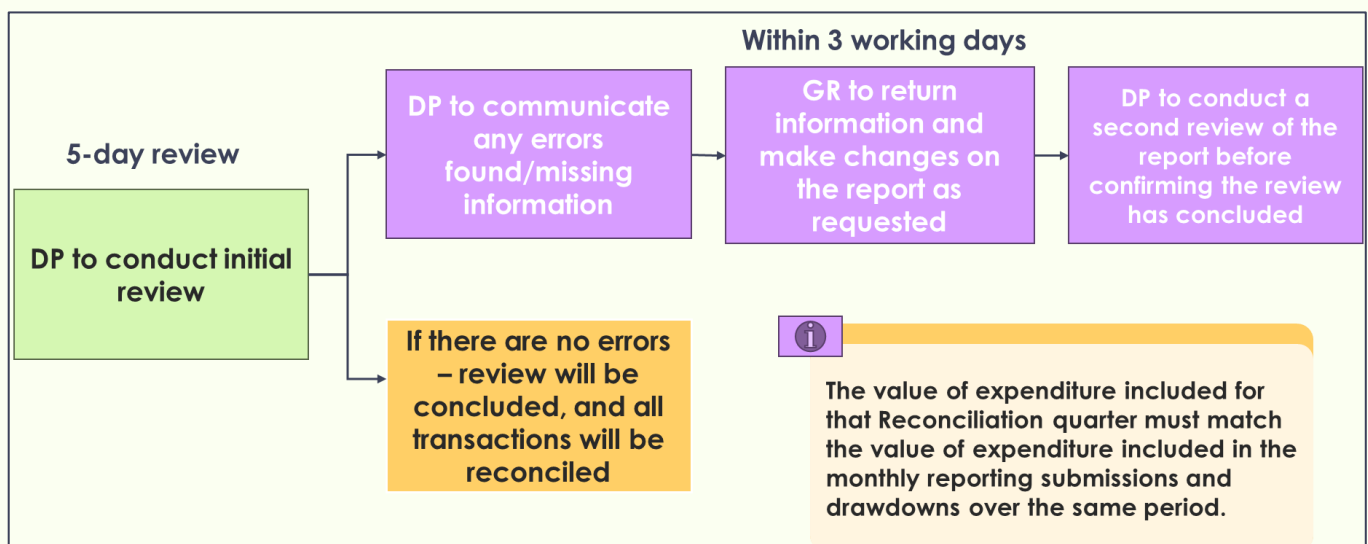


Figure 1: Submitting transactions process chart

Key information required for each transaction includes:

1. Supplier name and brief description of the goods, works, or services.
2. Grant-funded and co-funded values, with total costs.
3. Classification as capital or ancillary and administration (A&A) expenditure.

Transactions may be entered individually or via bulk upload. Where bulk upload is used, GRs should note that a maximum of **500 transactions** can be copied into GMS at one time using the DESNZ-provided spreadsheet.

See **Appendix A** for Department guidance on how transaction sheets should be populated.

### Reconciliation periods and deadlines

Late submission of transaction information will be formally reported to DESNZ. If GRs do not respond to the 3rd chaser request from the DP, this will be escalated to

DESNZ and DESNZ will engage with the signatories of the GFA as part of this process\*.

In exceptional circumstances for late submissions, GRs are encouraged to contact their **Delivery Support Manager (DSM)** as early as possible and before the submission deadline so that the situation can be considered.

## Evidence checking

Evidence checking is an assurance process that accompanies reconciliation and confirms that reported expenditure is supported by appropriate documentation and meets WH:SHF eligibility requirements.

While GRs are expected to retain evidence for **all** expenditure, a proportion of transactions are selected for review during each reconciliation period.

### How evidence is selected and reviewed

Following submission and initial review of reconciliation data, the DP selects a sample of transactions from each GR. The minimum sample value will be **20% of the total value** of transactions reported for that reconciliation period.

GRs are notified of the selected sample via the GMS and are required to upload the requested evidence directly into the system, rather than emailing documents.

GRs are expected to submit the requested evidence within **five working days**. The Delivery Partner then reviews the evidence to check for consistency, eligibility, and completeness. Where issues are identified, GRs will be contacted and asked to provide clarification or additional documentation before the review can be concluded.

DESNZ reserves the right to request a **full evidence check** at any point during delivery.

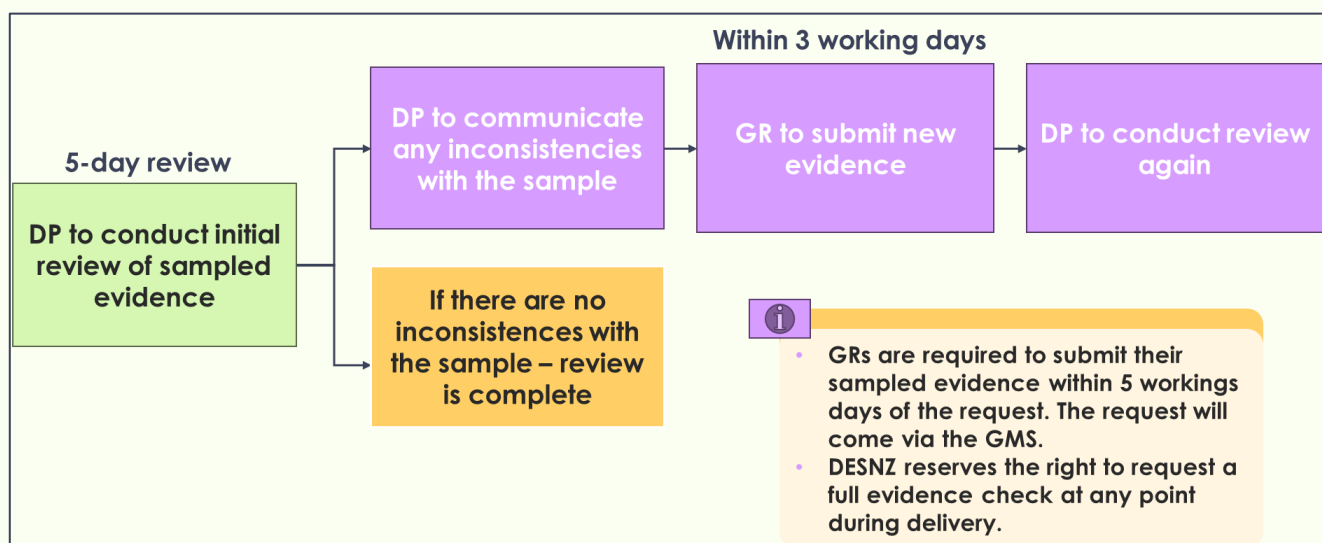


Figure 2: Evidence checking process chart

## Typical evidence examples

Evidence may include, but is not limited to:

- Invoices and payment certificates.
- Timesheets or time-allocation spreadsheets for internal staff costs.
- Statements of work and related supplier communications.

All evidence should clearly link to the reported transaction and must be retained by GRs for audit purposes.

# Adjustment process

## Correcting and amending transactions

During reconciliation, GRs may identify a need to amend previously submitted transaction data. This can occur where there are reporting errors, changes to agreed co-funding percentages, or updates needed to ensure reconciliation with monthly reporting and drawdowns.

The GMS allows GRs to edit and amend transactions individually. Where a significant number of transactions require amendment, GRs must notify both their DSM and DESNZ before making changes, so that all parties are aware. In certain cases, DESNZ can support bulk updates.

GRs should be aware that adjustments to transactions reported in previous reconciliation periods may require **additional evidence checks**.

### Financial year restrictions

Changes to reconciliation data are restricted to the financial year in which the expenditure was originally reported. Once FY 2025/26 reconciliation has been submitted in April 2026, GRs **will not be able to amend** those figures unless explicit approval is granted by DESNZ.

### Accruals

Accruals are part of the adjustment process and represent eligible goods, works, or services that have been incurred by **31 March 2026** but have not yet been paid or claimed through grant drawdown.

Accruals may only be included where:

- The expenditure is eligible under WH:SHF Wave 3 rules.
- The spend was incurred on or before 31 March 2026.
- The spend has not already been included in previous drawdowns.
- Total FY 25/26 claims, including drawdowns and accruals, do not exceed the allocation.

All accruals must be supported by appropriate evidence and are assessed in the same way as standard grant expenditure.

Accrued payments will only be made after submission of the April 2026 reconciliation and completion of the full reconciliation and evidence checking process by DESNZ.

## Summary

You should now have a clear understanding of the reconciliation, evidence checking, and adjustment requirements that apply to WH:SHF projects.

To prepare for successful reconciliation submissions, GRs should:

- **Maintain accurate** financial records throughout delivery.
- **Retain and organise** evidence for all reported expenditure.
- **Ensure consistency across** monthly reporting, drawdowns, and reconciliation submissions.
- **Engage early** with their DSM if issues, changes, or delays are identified.

## Next steps

This section sets out the reconciliation journey as a clear sequence of steps that GRs should follow each quarter.

1. **Compile eligible expenditure** - Gather all grant-funded and co-funded spend for the period.
2. **Upload and submit in GMS** - Enter transactions, check accuracy, and submit by the deadline.
3. **Evidence sample selected** - DP selects transactions for evidence review.
4. **Upload requested evidence** - Provide supporting documents in GMS within five working days.
5. **Address queries and adjust data** - Respond to queries and amend transactions where required.
6. **Reconciliation confirmed** - Evidence approved and reconciliation is completed.

Further guidance and resources on related topics are available on the RISE website at [Knowledge Hub - RISE App](#).

 [www.riseretrofit.org.uk](http://www.riseretrofit.org.uk)

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# Appendix A | Transaction Sheet Guidance

The below guidance should be referred to to assist GR's around populating the transaction sheets used to upload all transactions to the Grant Management System:

- The spreadsheet must not be amended, such as extra columns and line breaks should not be used. Please see the Grant Recipient Portal for the latest transaction sheet to download and further guidance
- Ensure that you follow the DD/MM/YYYY format and that all dates are correct and exist otherwise the system will reject those transactions. Please ensure that the transaction dates inputted are within the following quarterly periods:
  - 23/09/2024 to 31/03/2025
  - 01/04/2025 to 30/06/2025.
  - 01/07/2025 to 30/09/2025
  - 01/10/2025 to 31/12/2025
  - 01/01/2026 to 31/03/2026
- You must only put the numerical value of the amount. If this is not followed, the information will not be accurately copied into the portal. For example, instead of £3567.80, it should be 3567.80.
- Under the column identifying the transaction type 'Type\_C', you must write either 'A&A' or 'Capital'. The system will not recognise other abbreviations such as 'AA' or fully writing out 'Capital' as 'Capital Expenditure' or A&A as 'Admin and Ancillary Costs'. Stick to 'A&A' or 'Capital' only.
- Keep 'Transaction Description' under 250 characters. Further details can be written in the 'Notes' column.
- Once you upload your transactions successfully, the Grant Recipient Portal should notify you when you have any queries on your transactions once they have been reviewed. Keep a look out for that on the home page under notifications as 'queried Funding Transactions'.