

Breakdown of works: guidance

Last updated version: July 2025

Phase 2 Scotland's Public Sector Heat Decarbonisation Fund grant funding can only be drawn down on an evidence of need basis and must be for works related to measures within the agreed scope set out in a project's original application form or subsequently approved change request(s).

In order to provide this assurance and for us to complete these checks, we ask grant recipients to provide sufficiently detailed invoices or supporting evidence in the form of a breakdown of works for each payment request submitted to us.

Grant recipients must evidence each payment request with either:

- i) An *invoice* where a breakdown of works is directly itemised and specified, or
- ii) An invoice *and accompanying supporting documentation* where the works are itemised, and the supporting documentation can be clearly linked to the invoice

If the level of detail provided is not sufficient, we may ask grant recipients to provide further supporting information before we can make payment.

What is required?

To claim Phase 2 Scotland's Public Sector Heat Decarbonisation Fund payments from us, grant recipients will need to provide supporting information to evidence the payment request (in most cases this should be invoices) with the following detail:

- Addressed to the public sector body as the grant recipient
- Dated within the grant scheme start and end date (From signing the Grant Offer Letter – 31 March 2026).
- Referenced with Phase 2 Scotland's Public Sector Heat Decarbonisation Fund and/or your Phase 2 Scotland's Public Sector Heat Decarbonisation Fund submission ID.
- The exact site or building where the works took place. Where costs for more than one site are included in the invoice, the costs should be broken down and itemised by site.
- Detailed description of the exact works the costs relate to, linked to a specific measure in the application form.
e.g. installation fees for 125Kwp Solar PV, orders placed for 2x 12kw Mitsubishi ASHP.
- Each measure or work type should be a separate line so that the cost of each measure can be clearly identified

- For orders placed, the technology, manufacturer and number of technologies should be specified
e.g. Supply of 2x 11.2kW Mitsubishi Air Source Heat Pumps

*Fees for the installation of Solar PV at Site A **£2,000***
*Installation of external wall insulation at Site B (please see schedule for details) **£3,000***
*Orders placed for 1x 12kw Mitsubishi heat pump (50% deposit) **£10,000***
Invoice total £15,000



*Orders Placed, Design and Installation works for SPSHDF **£15,000***



We advise grant recipients to share these requirements with their consultants and contractors from the start of the project to ensure evidence is correctly detailed for the first claim and all future payment requests.

If an invoice does not clearly show the required detail, grant recipients must provide accompanying supporting information which details the information listed previously in a separate Excel document.

If grant recipients are unable to provide sufficient detail through invoices or additional supporting documentation, we may request a *breakdown of works*, which will help grant recipients to provide the level of detail needed for payment. Where this is requested, your relationship manager will provide you with a template to fill in.

Payment requests may be rejected if we do not receive satisfactory evidence by the payment deadline. Further details on the payment deadline for each month can be found in your monthly monitoring report (MMR).

Invoices:

An invoice can be submitted on its own if it clearly describes the type of works and associated costs linked to the Phase 2 Scotland's Public Sector Heat Decarbonisation Fund project.

Example of an appropriate invoice:

Invoice Name

Company details invoicing grant recipient
(contractor/subcontractor/consultant/supplier...)

<123 Street Address, City, Region, Post Code>
<Website, Email Address>
<Phone Number>

Addressed to Public Sector Body Grant Recipient

BILL TO:
<Contact Name>
<Client Company Name>
<Address>
<Phone, Email>

SHIP TO:
<Name / Dept>
<Client Company Name>
Name
<Address>
<Phone>

Invoice Number

Invoice date within
grant start and grant
end date

INVOICE

INVOICE NO: #000001
INVOICE DATE: 01/11/2025
DUE DATE: 01/12/2025

DESCRIPTION			QTY	UNIT PRICE	TOTAL
School A:					
Reference to site. Works should be attributed to relevant site					
Installation	Heat Pump	Pipework and emitter works	1	10,000.00	10,000.00
	Solar PV	Roof Structural works	1	5,000.00	5,000.00
Orders placed	ASHP	10.2kW Mitsubishi	2	4,000.00	8,000.00
School B:					
Installation	ASHP	6 th Stage payment for pipework and electrical installations	1	9,500.00	9,500.00
All works above in association with (grant recipient's) Phase 2 Scotland's Public Sector Heat Decarbonisation Fund (Submission ID)					
Mention of Scotland's Public Sector Heat Decarbonisation Fund Scheme and Submission ID#					
SUBTOTAL					32,500.00
DISCOUNT					0.00
SUBTOTAL LESS DISCOUNT					32,500.00
TAX RATE					20.00%
TOTAL TAX					6,500.00
SHIPPING/ HANDLING					0.00
BALANCE DUE					39,000.00

- Itemised breakdown by technology and the exact works
- Technology, Manufacturer, and number of technologies should be specified
- Each measure or work type is a separate line

Terms & Instructions
<Add payment instructions here e.g. bank, PayPal...>
<Add terms here, e.g.: Warranty, returns policy...>

Where limited detail is provided in an invoice, grant recipients are expected to provide further detail in supporting documentation such as application for interim payments (where this lists the specific works and associated costs), valuations and breakdown of works.

Where the *breakdown of works* or other supporting documents provided total a different amount to the invoice amount, then the comments cell on the statement of expenditure should be used to clearly indicate which lines are relevant to the invoice being claimed.

Supporting information in an email format will **not** be accepted.

Exact site specified								
School A	Unit	QTY	Milestone 1	Milestone 2	Milestone 3	Milestone 4	Milestone 5	
Solar PV								
Orders placed	3kw	10			50,000			
Installation						3,000	3,000	
Commissioning								
ASHP								
Orders Placed	10.2kW M	2					£18,000	
Installation				£40,000				
Commissioning								
			£0.00	£40,000	£50,000	£3,000	£21,000	
Cost broken down by work type and technology Quantity, manufacturer and number of technologies specified			Milestone total matches invoice total					



Invoice Name

<123 Street Address, City, Region, Post Code>

<Website, Email Address>

BILL TO:

<Contact Name>

<Client Company Name>

<Address>

<Phone, Email>

<Phone Number>

SHIP TO:

<Name / Dept>

<Client Company

Name>

<Address>

<Phone>

INVOICE NO: #000001

INVOICE DATE: 01/11/2025

DUE DATE: 01/12/2025

INVOICE

DESCRIPTION			QTY	UNIT PRICE	TOTAL
School A:	Council Phase 2 Scotland’s Public Sector Heat Decarbonisation Fund	Milestone 5	1	21000.00	21000.00
SUBTOTAL					21,000.00
DISCOUNT					0.00
SUBTOTAL LESS DISCOUNT					21,000.00
TAX RATE					20.00%
TOTAL TAX					4,200.00
SHIPPING/ HANDLING					0.00
BALANCE DUE					25,200.00

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<Add terms here, e.g: Warranty, returns policy...>

