

## CROFTING COUNTIES AGRICULTURAL GRANTS (SCOTLAND) SCHEME (CCAGS)



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## Assistance towards the costs of a range of agricultural operations

Under the Crofting Counties Agricultural Grants (Scotland) Scheme the Scottish Ministers provide grants to crofters and other eligible occupiers living in the former crofting counties of Argyll, Inverness, Ross and Cromarty, Sutherland, Caithness, Orkney, and Shetland towards the costs of a range of agricultural operations on their holdings.

The Scheme is administered on behalf of Scottish Ministers by the Crofters Commission. From April 2008 CCAGS will form part of the Scottish Rural Development Programme (SRDP).

This leaflet provides information on the types of operations eligible for grant. It also explains the various procedures for obtaining grant and what is expected of the applicant in carrying out the work. It should not however be treated as a complete or authoritative statement of the Scheme.

## Taic mu choinneamh cosgais cuid de dhòighean-obrach àiteachais

Fo Sgeama Tabhartasan Àiteachais nan Siorrachdan Croitearachd tha Ministearan na h-Alba a' tairgsinn tabhartasan do chroitearan agus luchd-còmhnaidh airidh eile anns na seann shiorrachdan croitearachd an Earraghaidheal, Inbhirnis (a' toirt a-steach an Eilean Sgitheanaich), Rois is Crombaidh (a' toirt a-steach nan Eilean Siar), Cataibh, Gallaibh, Arcaibh agus Sealtainn mu choinneamh cosgaisean cuid de dh'obraichean air an fhearann aca. Tha an Sgeama air a ruidh as leth Ministearan na h-Alba, le Ùghdarras nan Croitearan.

Tha bhileag seo a' tairgsinn fiosrachadh air na seòrsachan obraichean a tha airidh air tabhartas agus na h-ìrean tabhartais a tha air chothrom. Tha i cuideachd a' mineachadh na diofar mhodhan airson tabhartas fhaighinn agus na thathas a' sùileachadh bhon tagraiche ann a bhith a' dèanamh na h-obrach. Cha bu chòir coimhead rithe ge-tà mar aithris iomlan no ùghdarrasail dhen Sgeama.

Issued by  
Crofters Commission  
Castle Wynd  
Inverness  
IV2 3EQ

Air a chur a-mach le  
Ùghdarras nan Croitearan  
Lùb a' Chaisteil  
INBHIRNIS  
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April 2008

Ath-sgrùdaichte sa Ghiblean 2008

# Crofting Counties Agricultural Grants (Scotland) Scheme (CCAGS)

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## Section One

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### Aims and Objectives

CCAGS is designed to provide assistance towards improving the infrastructure of crofting and eligible small/medium scale agricultural businesses operating in the Highlands and Islands of Scotland.

By aiding and developing agricultural production on crofting businesses, the principle objective of CCAGS is to sustain the economic basis and way of life and so help retain population in crofting areas.

By focusing on crofting, CCAGS targets funding on a social group with particularly pressing economic needs and contributes to the social inclusion dimension of sustainable rural development. The practice of crofting is regarded as socially, culturally and environmentally important to a wider proportion of the population, for the sense of identity it provides, the landscape it produces and the systems of communal working it supports. The scheme helps significantly in supporting crofting which as a result offers wider social cohesion benefits.

Crofting exists in areas of Scotland where production and investment costs are traditionally high due to peripherality and remoteness. Through CCAGS, crofters can carry out individual or collective investments which ensure production costs are reduced through improved stock control and crop protection from damage by deer and other wild animals. CCAGS assists with the provision of facilities for the wintering of livestock and storing winter fodder, which helps contain the cost of production by reducing waste and the resultant need to import additional fodder with its very high associated transport costs. CCAGS also promotes improved grassland management through the establishment of grass swards that are suited to the harsh climate that prevails in the former crofting counties. This further insures the quality of produce without an associated increased in production and that the traditional mosaic pattern of landuse and environmental protection is preserved. While by no means exhaustive these examples are indicative of the outcome and benefit of support provided through the scheme.

## Section Two

### Eligibility for Grant

#### **Q1 As a crofter am I eligible for assistance?**

Yes, provided you are the tenant of a registered croft or the official sub-tenant (approved by the Crofters Commission) and the operation you are undertaking is one assisted under the scheme (see Appendix 1).

If your croft is officially sublet then all applications and claims should normally be submitted by the sub-tenant during the period of the sublease. As the official sub-tenant of a croft you are advised to obtain the principal tenant's permission for any improvement works you intend to carry out, and agree compensation payable at the end of the sub-let. In addition your entitlement to major capital improvement works may be restricted by the length of the sublease approved or remaining.

A Common Grazings Committee or Grazings Constable regulated and registered by the Commission may apply where the proposed operation is on common grazings.

#### **Q2 What if I do not reside on my croft?**

Assistance may not be available if you live more than 10 miles (16 kilometres) from your croft; each case will be treated on its individual merits.

#### **Q3 What if I own my croft?**

You may be eligible for grant provided you can show that you are of similar economic status to a crofter (see questions 5-7). An owner must satisfy an Economic Status Test (EST) before an application can be considered. If you operate your croft or holding as a partnership, each business partner must satisfy the economic status requirements.

#### **Q4 If my holding is not a croft am I still eligible for grant?**

Yes - you may be eligible for grant provided your holding is situated in one of the former crofting counties, and either does not substantially exceed 30 hectares (for this purpose all non croft land held in the business is taken into consideration) or the Commission are satisfied that the annual rent of the holding, if it were a croft, would not substantially exceed £100. If you are the tenant of the holding we would normally also require that you can demonstrate continuous occupation of the land for a period of not less than 15 years. You will also have to show that you are of similar economic status to a crofter (see questions 5-7).

#### **Q5 What information must I submit for the economic status test?**

If you are in employment or self-employed, you should obtain a copy of form CCAG2A from your local SGRPID office or the Crofters Commission, and ask your Inland Revenue Office to complete this showing details of your income over the previous 3 years. If you have a spouse or partner they should complete form CCAG2B to provide similar details of income over the last 3 years as eligibility will be assessed on your joint incomes. If you operate your croft or holding as a partnership, each business partner must satisfy the economic status requirements.

If you have not been in employment over the previous 3 years, we would accept a letter of confirmation from the Benefits Agency.

### Eligibility for Grant... cont

**Q6 Where should I send the completed form CCAG2A and form CCAG2B?**

This should be sent to the Crofters Commission who will then confirm whether you are eligible to participate in the Scheme.

**Q7 When should I submit details of income for the economic status test?**

You should submit the completed form(s) prior to submitting your application. You will only be entitled to apply to the scheme if the Crofters Commission has confirmed you have satisfied the test.

**Q8 Is there a maximum limit on expenditure eligible for grant?**

The maximum grant earned in any 2-year period will not exceed £25,000 per individual business e.g. croft or other eligible holding. The maximum grant payable per grazings committees (or other eligible group) will be limited to £125,000 in any 2-year period.

**Q9 What is a business?**

A business means any one agricultural business being undertaken by a crofter or eligible occupier whether as an individual or in association or partnership with others.

A Common Grazings Committee may also qualify as a business where work is undertaken on a common grazing.

A business must also be classed as a small or medium sized enterprise (SME) in line with Annex I of Commission Regulation 70/2001 (as amended).

In addition you must be registered with the

Scottish Government's Integrated Administration and Control System (IACS) and have a business Reference Number (BRN).

**Q10 What other criteria must I satisfy to qualify for assistance?**

Aid will only be granted to eligible agricultural businesses which meet the following standards:

**Hygiene and Animal Welfare:** It is a condition of grant that improvements carried out satisfy all Statutory requirements and observe the latest Codes of Practice (Animal Welfare, Food and Animal Hygiene), control of pollution (PEPFAA, Groundwater Directive), Transport (Welfare of Animals in Transit) and generally adhere to Good Farming Practices.

**Skill and Competence:** Investments are checked to ensure all activities observe the latest Codes of Practice (Animal Welfare, Food and Animal Hygiene), control of pollution, PEPFAA (Groundwater Directive), Transport (Welfare of Animals in Transit) and generally adhere to Good Farming Practices.

**Market Outlets:** Produce from crofting agriculture has a well-defined identity mainly due to its traditional production methods. Marketing of livestock has changed little over the years and continues to be through local markets or local marketing initiatives. While no assistance is provided by CCAGS in the marketing of produce, it is a condition under the Scheme that proposals for non-traditional crofting agricultural operations (e.g. horticultural enterprises) will be assisted only if they are supported by a business plan which identifies market outlets for produce

<sup>1</sup> In summary, a SME has fewer than 250 employees; has either an annual turnover not exceeding 50 million Euros, or a balance sheet not exceeding 43 million Euros; and is not owned at a rate of more than 25% by other companies.

### Eligible Works

from the proposed development. It remains open to SGRPID or the Crofters

Commission to contact the market outlets you have identified in your application.

In summary, a SME has fewer than 250 employees; has either an annual turnover not exceeding 50 million Euros, or a balance sheet not exceeding 43 million Euros; and is not owned at a rate of more than 25% by other companies.

#### **Q11 What type of work is eligible for grant under the Scheme?**

A list of operations eligible for grant is provided in Appendix 1.

#### **Q12 What rate of grant will be provided?**

The rates of grant will be set at 50% of approved costs in Less Favoured Areas (LFAs), and 40% of approved costs in non LFAs. For clarification on current designations please contact your local Scottish Government Rural Payments and Inspections Directorate office.

#### **Q13 How is the eligibility of the work for grant aid assessed?**

A grant will only be available if you can demonstrate that the project meets at least one of the following scheme objectives<sup>2</sup>:

- To reduce production costs
- To improve and redeploy production
- To improve quality
- To preserve and improve the natural environment, hygiene conditions and animal welfare standards

- To promote the diversification of farm activities<sup>3</sup>

Support may be available where it is a first time improvement, where the improvement is an integral element of a larger project, or where a substantive upgrade is involved. Support will not be available for applications which are solely intended to replace existing improvements and which are intended to serve the same purpose as the original.

However where a previous facility is classed as derelict, i.e. no longer serviceable or fulfilling its function and incapable of being repaired or maintained, then assistance may be available providing the applicant can also demonstrate that the improvement meets one or more of the scheme objectives.

The operation will also have to be justified on agricultural grounds, be technically sound and represent value for money. Any actual costs claimed must be consistent with the current rates for such work in the area. (For a list of operations which can be claimed under actual costs see appendix 1)

#### **Q14 How can the work be carried out?**

It is open to you to either do the work yourself or arrange to have the work done by a contractor.

All work carried out must meet the specifications set out in the Scheme Technical Guidance booklet. The leaflet is available from your local SGRPID office, the Crofters Commission, Inverness, or electronically from the Crofters Commission's web-site [www.crofterscommission.org.uk](http://www.crofterscommission.org.uk).

<sup>2</sup> Appendix 2 provides examples of how works undertaken can meet scheme objectives

<sup>3</sup> This relates to diversification within the agricultural sector such as changing methods of production (e.g. organic or horticulture), introduction of new crops and introduction of specialist breeds.

### Eligible Works... cont

#### **Q15 What costs are eligible?**

All operations must be applied for on the basis of the actual costs to be incurred.

Where a contractor or supplier provides goods or services, these should be supported by competitive quotations (see Q.16).

Where the work is undertaken by either you or an employee, the labour costs can also be applied for. The value of your labour will be assessed by your local SGRPID office and will normally be based on Industry standards for each operation and the current Agricultural Wage Board rates. Where labour costs are claimed they must be supported with completed timesheets which will be issued to you with your offer of grant and claim form.

#### **Q16 How Many Competitive Quotations Are Required?**

At least 2 competitive quotations are required in all applications submitted for operations with a value of £2,000 or more.

If the value of the application is for less than £2,000 you are required to submit one quotation. However we would encourage you to obtain competitive quotations and submit them with your application in all occasions. It remains open to your SGRPID office to request a second quotation where the quoted costs are not in line with rates available in your local area.

#### **Q17 Is it possible to combine CCAGS grant with other forms of grant aid?**

No. Applicants for grant under CCAGS may not apply for grant aid under other publicly-funded grant schemes for all or part of the same work.

Where work is carried out under a Government assisted training scheme, payment may be made under CCAGS for the materials. Reasonable and justified subsistence costs may also be eligible especially where remoteness and inaccessibility is an important feature.

## Section Four

### Applying for Approval

**Q18 Do I need to obtain prior approval before starting work?**

Yes. In no circumstances will grants be paid should you incur costs or start work before receiving our written authority to do so.

**Q19 How do I obtain prior approval?**

In order to be considered for a grant you will need to complete a CCAG04 application form. Application forms are available from your local SGRPID office, the Crofters Commission, Inverness, or electronically from the Crofters Commission's web-site [www.crofterscommission.org.uk](http://www.crofterscommission.org.uk).

The grant application must be submitted to your local SGRPID office who will carry out an assessment of your application to determine the following:

- The need for the project for which grant aid is sought
- The viability of your business and the project
- The all round sustainability of your project and farm business including the existence of normal market outlets for the product(s) concerned.
- That you comply with the specified statutory minimum standards regarding the environment, hygiene and animal welfare (this may need to be externally verified).
- That you possess adequate occupational skill and competence or intend to appoint persons with those skills and competence to undertake the project.

- N.B.**
- (1) The investment must not be solely for the purpose of increasing production capacity.
  - (2) Investments which are simply to replace an existing asset will not be eligible.
  - (3) You must demonstrate that the investment meets one or more of the objectives set out at question 13 of these Guidance Notes.

**Q20 Can I appoint an agent to act on my behalf?**

Yes. You may appoint an agent to act for you. You must fill in form AA1 (available from your SGRPID Area Office) to authorise an agent to act for you. However, as the eligible applicant you will still be responsible for incurring all the eligible costs, meeting the other scheme rules and for any penalties we might apply for rule breaches which may occur.

### Applying for Approval... cont

#### Q21 What happens next?

Once your application for prior approval has been received, a member of staff from SGRPID's local office may visit you to discuss your proposal in more detail.

##### **If you are successful**

you will receive an offer letter and a claim form from your local SGRPID office. Your offer letter will state what grant you will receive and any special conditions attached to it.

##### **Applications for grant aid must be approved before costs are incurred and/or the work started.**

Timescales for claiming grant will be included in your letter; you will normally be expected to complete the work within 12 months of the date of offer. The offer of grant will be withdrawn if the work is not completed and a claim submitted within these deadlines.

The grant subsequently claimed should not exceed the amount set out in the offer letter. Any claims submitted which include costs in excess of the grant amount approved, will be subject to penalties which will reduce the amount of grant paid by the value of the over claimed sum.

##### **If you are unsuccessful**

you will receive a letter explaining why from your local SGRPID office. There is no right of appeal against the refusal of an application.

#### Q22 Can I request a change to my offer of grant after it has been issued?

Yes. However any request to vary the offer must be made in writing and approved by your local SGRPID office before the change is implemented.

#### Q23 What assistance is available for organic production?

Where organic materials are used in investment in land management operations the full cost of the materials used can only be claimed if the claimant is registered with an approved organic body. If you are not registered with an approved organic body your claim will be restricted to the value of non-organic alternative inputs.

### Claiming Grant

#### Q24 How do I claim grant?

A claim form will be enclosed with your written authority. Once work has been carried out the claim form must be fully completed and submitted to your local SGRPID office who will carry out an assessment to determine that it meets the following conditions:

- claims are accompanied by original receipted invoices confirming that the costs were incurred and paid by the legal occupier of the croft or eligible holding;
- any approved Labour Costs are claimed at the assessed value as detailed in the written authority and accompanied by completed time sheets.

On satisfactory completion of the works, we will issue a final grant payment providing all the conditions of the Scheme have been met.

**N.B.** Any claims submitted which include costs in excess of the grant amount approved, will be subject to penalties which will reduce the amount of grant paid by the value of the over claimed sum.

Where work fails to meet the required standards, you will be notified in writing and will be allowed 28 days to complete any remedial work and re-submit your claim. You can appeal against a decision to reduce or refuse your claim for grant assistance, within 60 calendar days from the date of the decision letter. See Part 8 of these Guidance Notes (Appeals and Complaints) for further details.

#### Q25 What receipted invoices and other supporting documentation am I required to submit with my claim?

These are detailed in Appendix 3.

#### Q26 Can I pay a share of the costs and assign the grant element of the costs to a supplier or contractor?

No. There is no facility to assign grant to a contractor or supplier. All Costs have to be incurred and paid prior to a payment being made. However it is possible to submit interim claims for work carried out and costs incurred and paid at agreed milestones prior to the completion of the project.

#### Q27 How are the grant payments issued?

All payments are now paid directly through bank accounts. If you have not previously made a claim under this Scheme please provide payment bank details in the Application Form.

#### Q28 How does Value Added Tax affect my claim?

If your business is not registered with Customs and Excise for VAT purposes, grant will be paid on the full cost of the eligible work including VAT, where appropriate. If your business is registered for VAT purposes, grant will be paid exclusive of VAT.

#### Q29 How long will it take for my grant claim to be processed?

If your claim is not selected for inspection we will normally make payments within 42 days of receiving a valid claim. If your claim is selected for inspection we will normally make payments within 90 days.

### Applicant's Responsibilities

#### **Q30 What are my responsibilities in terms of participation in the scheme?**

##### **30.1 CONTINUING AGRICULTURE USE**

All items purchased or constructed with the assistance of grant aid must remain in use for the purpose for which the grant was approved, which is normally 10 years (or for their useful life if this is less than 10 years and correct maintenance has been carried out). Where an item is principally employed outwith agricultural purposes, you will be required to repay the monies with interest to be recovered at a rate of one per cent above the sterling three month London interbank offer rate from the date the breach was discovered.

##### **30.2 RETENTION OF ASSETS**

Where a grant recipient disposes of assets that have been the subject of a grant within 5 years of receipt of that grant, we would normally expect you to repay the whole amount of grant with interest. However, if the asset were to remain in use for the purpose set out in the grant award, this recovery could be waived in whole or in part.

##### **30.3 INSURANCE**

The responsibility for the design and execution of the works and any liability arising there from lies solely with you. It is advisable for you or your contractor to be insured against all risk of injury, damage or loss arising from whatever cause in the course of the work. Any additional expense which may be incurred because of failure to insure or inadequate insurance will not be eligible for grant.

##### **30.4 PROVISION OF ACCURATE INFORMATION**

You are responsible for ensuring that all information provided in support of an application/claim is accurate in all material respects. Failure to do so will result in the recovery of any grant paid plus interest. Where an applicant is excluded from all rural development measures by intentionally making a false declaration, the exclusion will apply to CCAGS.

##### **30.5 ALLOWING AUTHORISED PERSONS ACCESS TO LAND OR PREMISES**

You are required to allow an authorised person, at reasonable hours and on producing authorisation, access to inspect land and premises relating to an application or claim. Where an applicant obstructs an authorised person in carrying out these duties Scottish Ministers may withhold the whole or any part of the grant payable to the crofter or eligible occupier and/or recover the whole or part of any grant already paid plus interest.

### **Q31 What are my statutory responsibilities?**

#### **31.1 APPROVALS, REGULATIONS AND NOTIFICATION**

As a land manager, you must manage your land responsibly for public access purposes. When applying for apportionment fencing (Operation No.7) you should liaise with your local authority's Local Access Officer to ensure you are not in contravention of the Land Reform Act by inadvertently severing an access route.

All approvals regulations and notification must be complied with before grant is claimed. These may include: Planning Permission; Building Regulations, National Park requirements, Fire Certificate, Health and Safety, Food Hygiene, SSSI, AONB, National Nature Reserve, Ancient Monument, Listed Buildings, Public Rights of Way, Felling Licence / Tree Preservation Orders, Conservation Areas, ESA, Rural Stewardship Scheme, SEPA regulations, etc.

NOTE: This list is not exhaustive and it is the applicant's responsibility to ensure all relevant regulations are complied with.

#### **31.2 LAND REFORM ACT**

As a land manager you must manage your land responsibly for public access purposes. When applying for apportionment fencing (operation no 7) you should liaise with your local authority's Local Access Officer to ensure you are not in contravention of the Land Reform Act by inadvertently severing an access route.

#### **31.3 CROSS COMPLIANCE**

Aid will only be granted to eligible agricultural businesses which meet the requirements of cross-compliance and Good Agricultural and Environmental Conditions (GAEC).

### **Q32 What if my croft lies within a Site of Special Scientific Interest (SSSI)?**

In SSSI's separate arrangements apply. You will have received a list of 'operations likely to damage' (OLD's) for the site when it was notified as an SSSI. If you wish to apply for grant for a proposal included in the OLD list you must notify Scottish Natural Heritage (SNH) 4 months before you intend to begin work. Any other consents required for the proposal should be obtained before notifying SNH. In the majority of cases SNH will be able to consent to the operation. If you carry out a OLD without SNH's consent this will breach the Standards of Good Farming practice. Compliance with these standards is a condition of CCAGS and Agri-environment schemes and breach may result in any CCAGS (or Agri-environment) payments being restricted/ recovered. Where SNH refuse consent to your operation they are obliged to offer a management agreement to compensate for any loss of income from a genuine proposal. This compensation will exclude any restriction of CCAGS or Agri-Environment payments that would have been made had the operation been carried out without SNH's consent. SNH local staff will be happy to discuss your proposals.

### **Q33 What if my croft lies within a National Nature Reserve (NNR)**

You will have agreed with SNH how the NNR should be managed for primacy of nature conservation in a Management Agreement. This agreement will govern your proposals and SNH local staff will be happy to discuss any uncertainties that you may have.

### Applicant's Responsibilities... cont

**Q34 Are there any Regulations concerning any change of use of croft land?**

Yes, The Environmental Impact Assessment Regulations have been in place since February 2002. This now means that crofters and eligible occupiers must seek written approval from Scottish Government Rural Payments and Inspections Directorate before converting unused land (e.g. ploughing of land not cultivated in the last 15 years, drainage of wetlands) to intensive agricultural use if these works are likely to have significant effect on the environment.

For further details please contact your local SGRPID Office or the EIA uncultivated land web page [www.scotland.gov.uk/agri/eia](http://www.scotland.gov.uk/agri/eia)

**Q.35 Are there any requirements concerning record keeping?**

Yes. You must keep any invoice, account or other document relating to a claim for grant for a period of four years, or for such other period as specified in your offer of grant.

**N.B.** Where it is discovered that any condition has been breached there will be discretion to recover all or part of the grant with interest. Where it is established that any information provided in support of the claim is materially false or misleading, this will result in the refusal of assistance or the recovery of all grant paid with interest, and may also invoke legal proceedings.

**Q.36 Do I need to provide information and publicity if I receive assistance for my proposal?**

If your proposal is successful, and you receive funding for a project whose total costs exceeds €50,000 then, you must put up an explanatory plaque.

Where the total cost exceeds €500,000 the you must put up a billboard.

The plaques and billboards must include:

- A description of the project or operation
- The European flag, to standards detailed in EU regs 1974/2006 Annex VI section 4
- The statement 'The European Agricultural Fund for Rural Development: Europe investing in the Rural Areas'. This information shall take up at least 25% of the billboard or plaque.

## Section Seven

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### Data Disclosure

We have a legal duty to keep the conditions of the Data Protection Act 1998, the Freedom of Information (Scotland) Act 2002 (FOISA) and the Environmental Information (Scotland) Regulations 2004 (EIR).

It is the policy of Scottish Ministers to share relevant data, including historical data, that is held on your business with other organisations for legitimate purposes and when required to do so and also to share relevant data on FOISA and EIR when it is in the public interest.

It is also the policy of Ministers to release information on recipients and grants provided under the Scottish Rural Development Programme.

Please refer to the "Release of Subsidy and Recipient Information" paragraph of the current Land Manager's Options Notes for Guidance for more information on the purposes for which we will use the data, and about the data that will be released.

## Section Eight

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### Appeals and Complaints

#### 1 Appeals

There is no right of appeal against the refusal of an application.

However once an application has been approved, any subsequent decision to refuse, reduce or recover payment of grant can be appealed.

If your claim for grant assistance has been:

- refused, reduced or subject to recovery and are not sure why, or
- you do not understand a decision we have made on your claim, you should first ask your SGRPID office for a fuller explanation. If you are not satisfied with this explanation and want the decision reviewed you may formally appeal the decision. Appeals must be made within 60 calendar days of the date of the original decision letter. Use form (API) to appeal, you can obtain this from your local SGRPID office or the Appeals Secretariat whose address is:

SGRPID

Appeals Secretariat

Room 028

Pentland House

47 Robb's Loan

Edinburgh

EH14 1TY

Enquiry tel no: 0131 244 3544

Email address: [Appealssecretariat@scotland.gsi.gov.uk](mailto:Appealssecretariat@scotland.gsi.gov.uk)

#### 2 Complaints

Our aim is to provide a good standard of service but if there is any aspect of the administration of the Scheme about which you have a complaint we shall investigate this fully. Any complaints should be addressed in writing to:

Crofters Commission

Castle Wynd

Inverness

IV23EQ

If after this you remain dissatisfied with the standard of service we have provided you may complain to the Scottish Public Services Ombudsman, 23 Walker Street, Edinburgh, EH3 7HX within 12 months of receipt of our response. The Ombudsman's office will not usually accept a complaint made by telephone or in person and cannot accept a complaint in relation to any decision on an individual case, which is final.

If you are unsure whether your complaint is one the Ombudsman can look at or if you have any other questions you should telephone 0870 011 5378 or e-mail [enquiries@scottishombudsman.org.uk](mailto:enquiries@scottishombudsman.org.uk)

### Items Eligible For Grant

#### 1.1 Principle Categories of Eligible Operations

##### Nos. Operation

1. Erection or improvement of agricultural buildings, and shelters for the temporary housing and sheltering of out-wintered livestock;
  2. Works associated with agricultural building, including yards, hard standings, dungsteads, slurry stores and silos (excluding grain silos);
  3. Investment in land management including the initial grassland improvement works for the restoration of degraded land and the control of bracken;
  4. Arterial drainage and field drainage including under drainage, hill drainage and ditching
  5. Provision or improvement of facilities for the organised feeding of out-wintered livestock including permanently fixed troughs and feed barriers and associated concrete bases;
  6. Provision or improvement of equipment for the handling and treatment of livestock;
  7. Planting of shelter belts and provision of fences, hedges, walls, gates or stock-grids;
  8. Provision or improvement of amenities including water supplies, mains electricity connection or supply; supply and installation of an electricity generator; and provision of a gas supply
  9. Provision of electrical equipment;
  10. Provision or improvement of access tracks to land improvement areas, roads, bridges, culverts or boat slips.
- N.B. Support may be available where it is a first time improvement, where the improvement is an integral element of a larger project, or where a substantive upgrade is involved. Support will not be available for applications which are solely intended to replace existing improvements and which are intended to serve the same purpose as the original.

However where a previous facility is classed as derelict, i.e. no longer serviceable or fulfilling its function and incapable of being repaired or maintained, then assistance may be available providing the applicant can also demonstrate that improvement meets one or more of the scheme objectives.

#### 1.2 Additional Information On Eligible Operations

##### Agricultural Buildings (Relates to Operation Nos. 1)

Investment is eligible where this relates to the construction of permanent buildings for agricultural livestock, including all the usual buildings for keeping livestock and storing crops produced on the unit. Buildings for general service purposes and buildings for other kinds of livestock kept for the production of meat, milk, wool, fur or hides, and buildings associated with honey production and stabling for keeping work horses can also be supported. The provision of facilities for sheltering out-wintered livestock are eligible.

All improvements must be durable and not flimsy or makeshift. Buildings must comply with British Standards where these are appropriate, and assuming normal use and maintenance continue to benefit the agricultural business for a minimum of 10 years. Plastic clad structures for horticulture or livestock are eligible providing the structure satisfies the structural requirements for the particular site. The plastic cladding to the frame is not normally eligible for assistance but the structure must satisfy all other aspects such as welfare, ventilation, escape etc.

### Items Eligible For Grant...cont

Also included are ancillary works such as demolition works, pen divisions, feed barriers, water supplies including storage cistern, trough, bowl, nipple drinkers etc., electrical wiring to light points, switches, sockets and starter switches etc., the provision of rainwater disposal system to the building, aprons, screen walling, amenity planting and penning where necessary.

Size of Steadings - assistance will be limited to the size and type of steading suitable to the actual or potential agricultural needs of the holding as assessed by the Agricultural Officer, but the total eligible land held by the applicant may be taken into account. Seasonal or grazing lets are not to be taken into account.

It is difficult to be wholly prescriptive on a minimum size but it is reasonable to argue that on a value for money basis a minimum size of croft building can be considered. This being the case we would not be over-equipping many crofts if we were to assist a general purpose building with dimensions of 5m by 6m providing floor area of 30 metres square (based on an average souming of two cows and 10/15 sheep).

On an active croft with a souming or stock carry (including grazings share) of 5/6 cows and 100 sheep, with a modest suite of agricultural machinery a building providing a floor area 120 metres (45' by 30') would be considered adequate. However, to accommodate the larger crofts found particularly on the east coast and for active crofters the scheme is sufficiently flexible enough to consider an applicant's proposals for a large building. In such cases it would be for the applicant to make a clear case for a building that would exceed this size.

**The building must be on the croft or holding -** in doubtful cases documentary evidence may be sought. (A separate area that has been added to a croft as an enlargement is regarded as part of the croft or holding.)

#### **Offices and IT equipment (Relates to Operation Nos. 1)**

Offices may be eligible; including the conversion or division of a room in a dwelling house provided the office has separate access to the exterior.

As part of equipping an office the provision of information technology to improve agricultural business effectiveness may be eligible where livestock enterprises are undertaken that are subject to statutory record keeping requirements. In cases where hardware is present on the croft, any software specifically required for managing aspects of the croft, which meet CCAGS objectives (i.e. improving efficient use of costs of production, benefiting animal welfare/hygiene etc) may be eligible.

#### **Additional criteria:**

- **Competency of use:** This could be in the form of the claimant either holding a recognised IT qualification or being willing to undertake training as part of the grants package.
- **A minimum level of agricultural activity:** Applicants will have to demonstrate an agricultural need for the equipment, and have at least 20 breeding cows. We would normally restrict approvals of this type of operation to Grazings Committees and other eligible groups.

Computerised components of equipment that are integral to an approved CCAGS project will also qualify for grant assistance e.g. ventilation systems in livestock housing

### **Slurry Stores and related equipment (Relates to Operation No. 2)**

The provision of roofed and unroofed silos (excluding grain silos) and other works associated with agricultural buildings including: yards; hard standings, dungsteads and slurry stores are eligible. Stores for all grain to be used on the holding are eligible e.g. propcorn, wet grain or distiller's grain.

Investments relating to items constructed post 1 September 1991 are covered by the Control of Pollution (Silage, Slurry and Agricultural Fuel Oil) Regulations 1991 and will be deemed to meet the minimum standards. Investments to bring items in line with the 1991 Regulations will not be eligible for funding because the grant can only be used to fund items necessary to comply with recently introduced regulatory or statutory requirements. Where the facilities are being improved from the minimum standards to above the minimum standards, then grant aid may be considered.

If there is a change to the farming system e.g. from straw bedding to cubicles, the investment could be considered for grant aid.

Low volume umbilical slurry irrigation systems: Fixed equipment such as pumps and pipes are eligible for grant, but associated mobile elements such as hoses, reelers and applicators are considered to be routine agricultural machinery items for the disposal of slurry and as such are not eligible.

Earth bank silage pits and earth bank slurry lagoons could, in theory, be grant aided provided they meet all necessary regulations and codes of good agricultural practice. However, in practice, it is almost impossible to construct either structure to a standard that would be acceptable to SEPA. Where earth bank structures are proposed, guidance must be sought from SEPA. Advice on silage and slurry storage facilities may be obtained from SEPA.

### **Investment in land management (Relates to Operation No.3)**

A soil analysis is required in all applications submitted for the following works which come under Operation No.3 (Investment in land management including the initial grassland improvement works for the restoration of degraded land). The soil analysis must have been carried out within 12 months of submission of the CCAG04 Application. The control of bracken is exempt from this requirement. Grant is available to bring about distinct and durable improvement in the quality of permanent pasture. Before approving applications, checks will be carried out to ensure that the investment is justified on both agricultural and cost-benefit criteria. The necessary works may include ploughing, cultivation, herbicide sprays, suitable grass seed mixtures and appropriate amounts of lime and fertilisers as required to create a new sward. Application of fertiliser must be determined by implementation of nutrient budgeting schemes to prevent over application of nutrients.

For the purposes of CCAGS, degraded land is defined by the condition of the sward. It is considered degraded when the sown grasses are no longer present at a reasonable level. The indicator species are ryegrass, cocksfoot, timothy and clover. The test is to select a metre square quadrant and if the indicator species are less than 30% then the land can be considered degraded and eligible for grant.

Soil analysis is eligible for grant aid as part of an acceptable scheme but will not exceed 12% of the cost of the approved project. A Soil analysis is required in all applications submitted for the following works which come under operation number 3 (investment in land management, including the initial grassland improvement works, for the restoration of degraded land). The soil analysis must have been carried out within twelve months of submission of the CCAG04 application. The control of bracken is exempt from this requirement.

### Items Eligible For Grant...cont

Control of bracken can be carried out by approved chemical means. Appropriate follow-up action to prevent bracken re-colonisation is an essential element of any bracken control programme. Applicants will therefore have to demonstrate that appropriate follow-up action will take place in order to qualify for assistance. Failure to implement agreed measures to encourage useful herbage species may result in recovery of grant.

Aerial spraying is only acceptable for grant aid where it can be shown to be the most cost effective and practical method of obtaining the required result.

To comply with conservation and amenity considerations crofters will have to provide evidence of consents from the following:

SEPA: at least 72 hours prior to aerial spraying if the application is to be made within 250 metres of any water;

Scottish Water: (SEPA will now consult Scottish Water on the applicant's behalf);

SNH: at least 72 hours prior to aerial spraying if the land to be treated lies on or within 1500 metres of a designated conservation site.

#### **Investment in Ditching and Field Drainage Systems (Relates to Operation No 4)**

To help prevent soil degradation, grant assistance is available for the excavation of new ditches and regarding of existing ditches. Installation of new pipe or tile under drainage systems on previously improved, enclosed land and the improvement or intensification of existing pipe or tile under-drainage systems is eligible for assistance. The installation of suitable permeable backfill above the new drains to improve the permeability of the drain trench is also eligible. The cost benefit criteria will be taken into account in relation to the quantity of infill used. In cases of doubt you should consult your local SGRPID office.

Eligible ancillary works include subsoiling, mole drainage, provision of gravel-filled mole channels or gravel-filled narrow trenches where the work is an integral part of installing a new under-drainage system and provided also that permeable infill is placed above the new pipe drains to act as a connection to the soil treatment works, the provision of any ancillary structures required for effective land drainage, including drain outlets, inspection chambers, silt traps and inlet grids, and drainage pumps, culverts and simple access bridges, high-pressure water jetting to remove ochre in certain circumstances when carried out in association with the installation of a new under-drainage system.

Works ineligible for Grant include maintenance work and routine replacements of all descriptions including the pitting and rodding of drains, jetting and the repair of pipes, culverts or other associated structures, mole drainage, subsoiling, gravel-filled mole drainage or gravel-filled narrow trenches not associated with a new under-drainage system or associated with a new under-drainage system installed without permeable infill, repeat subsoiling, moling, gravel-filled moling or gravel slotting, piping and filling ditches for land reclamation.

The cost of any necessary field exploration may be eligible for grant as part of an acceptable scheme, but will not exceed 12% of the cost of the approved project.

It is your responsibility to consult and obtain any necessary wayleaves or other permissions that are required and to comply with any statutory requirements, which may apply to the proposed works. Providing it is for the benefit of your agricultural business, work under this item may be eligible even if it is to be carried out on land outwith the business.

All claims for grant on field drainage, including ditching, must be accompanied by a plan - drawn to scale - of the completed work. Plans should be of a suitable scale, preferably 1:2500.

Drain layout must be plotted accurately showing the size and length of each drain laid and the exact position of junction boxes, inspection chambers etc. The cost of providing the plan is eligible for grant. You may be required to expose short sections of the work at your own expense to allow inspection.

Arterial Drainage and River Works can be considered including widening, deepening, regarding or realignment of the channels of rivers, streams, canals and ditches which are outlets for drainage water from at least 100 hectares of land or equivalent outflows, the provision of new open or piped channels that will serve at least 100 hectares of land or equivalent outflows, the provision, restoration, strengthening, heightening or realignment of flood protection works, the protection of riverbanks and flood defence works against erosion, the provision, replacement, improvement or reinstatement of culverts, conduits, outfalls and flap valves rendered necessary by and associated with eligible arterial drainage works. Consultation with SNH and SEPA must be carried out prior to any works commencing.

#### **Provision of improvement of equipment for organised feeding of livestock (Related to Operation No 5).**

Provision or improvement of equipment for organised feeding of livestock can be eligible providing it is associated and fixed to an existing facility and has no facility for any mobile use whether on a croft or not.

Eligible items include permanently fixed troughs, feed barriers, concreted or hardcore hardstanding, feed rings and calf/lamb creeps. In some circumstances eligible facilities may be more appropriate on a township or group basis.

#### **Cattle Crushes (Relates to Operation No. 6)**

This could be eligible providing it is fixed (bolted) in one location and preferably is an integral part of a new handling system (but can also be part of an existing handling system). In exceptional circumstances, portable/demountable crushes may qualify as part of a handling system.

#### **Mobile Stock Handling Facilities (Relates to Operation No. 6)**

The purchase of a set of pens that can be dismantled and re-erected would not constitute sufficient justification for grant; but in a situation where a mobile system is clearly required on a unit with parcels of land at a distance from one another they could be considered as such a system could reduce movements of sheep with associated benefits to animal welfare. Inclusion of such a system in an application would have to be supported by a justification that clearly shows the benefits of a mobile system over and above a fixed location system on a unit that can justify the capital investment. In the majority of cases, the pens should not be the only item being funded; they should contribute towards more wide ranging improvements to the system of husbandry as a whole.

All investments that include mobile equipment will be considered on a case by case basis. The case for a mobile handling system would be strengthened if the applicant is able to identify fixed suitable locations for use.

In addition to the above, mobile handling systems must be able to demonstrate one or more of the following:

animal welfare/environmental benefits (e.g. reduced movements of sheep)

better efficiency of production (e.g. lambs can be drawn for slaughter more frequently leading to premium weights and grades being more regularly achieved).

### Items Eligible For Grant...cont

#### **Fencing, Dykes, Hedges, Gates and Shelterbelts (Relates to Operation No 7)**

Fencing may be eligible for grant where it forms an essential part of a project, contributes to animal welfare, bio-security, crop protection, or traditional field boundaries. Only the most cost effective appropriate type of fencing will be eligible.

As with other items of expenditure assistance is not available for replacement fencing.

The establishment of an effective hedge or shelterbelt for the protection of livestock or crops, essential ancillaries such as protective fencing and ditching; and windbreaks for horticultural business are eligible. Ineligible items include commercial forestry. Shelterbelts and hedges must be designed to fulfil the required agricultural purpose.

For wall or dyke improvements including flag fencing, recognisable sections normally of not less than 5 metres in length must be substantially rebuilt. The existing materials or additional materials from old walls may be used in the restoration work. Substantial rebuilding may include setting the upper courses and copingstones of drystone dykes in cement mortar. Comprehensive pointing of a drystone wall or dyke for the first time or comprehensive repointing operations are only acceptable where this is common practice in the area, keeping in mind the amenity consideration. Piecemeal repointing or minor repairs are not eligible.

#### **Stock Grids (Relates to Operation No. 7)**

Stock Grids on croft or township roads; contributions paid to highway authorities towards the capital cost of grids under a formal agreement made in terms of section 47 of the Roads (Scotland) Act 1984 are also eligible, as are major reconstruction works to improve an existing grid and associated gates, fencing and by pass. Ineligible items include minor repair work to the grid, its approaches, gates and fencing and works on a grid which are the responsibility of the Highway Authority.

The Commission will apply strictly the Agricultural Justification tests to applications for stock grids. If the installation of a grid is the most realistic way of serving the agricultural purpose, it may be eligible for grant.

#### **Amenity Services (Relates to Operation No. 8)**

Assistance can be given for connection for the supply of water, electricity and gas, where an agricultural need is clearly demonstrated. Supplies for domestic use are NOT eligible.

#### **Electrical Equipment (Relates to Operation No. 9)**

This item covers the provision of electrical equipment designed for a specific agricultural purpose and required to promote or complete the production stage of a commodity. Eligible items include: fans for grain and hay drying; electrically powered augers, bruisers, mixers, etc; sheep shearing equipment, including clipper heads; portable generators required to power eligible equipment.

An electrical certificate must be submitted with any claim for grant aid on an electrical installation.

### **Roads, Bridges and Culverts (Relates to Operation No. 10)**

Eligible items include:

- the construction of a new road or bridge where none existed before. Making roads from the native soil or sub soil without the addition of other materials may be eligible where site conditions are considered to be satisfactory. Where conditions are less than satisfactory the use of Geo-textile to stabilise the sub-base may be necessary;
- the substantial upgrading of an existing road, which must include the addition of new materials to a suitable depth over the whole surface;
- grouting and coating with bituminous emulsion and chippings where this is part of making up a new road or improving an existing road;
- work on an existing road designed to improve drainage by altering the level of the surface, providing grips, or strengthening steep slopes with more suitable materials, e.g. coated macadam or concrete. Care should be taken that such work is approved only in those places where it is really necessary;
- widening roads and reconstructing bridges and culverts;
- where there is a danger or hazard to persons or stock as a result of works being done under this paragraph, safety and protective fences or walls of a permanent kind can be provided as part of the works and be eligible for grant under this paragraph, as are consequential works such as the re-erection of fences and walls.

The cost of constructing a new road can be disproportionate to the agricultural income of the croft, and the other investments which may take place on the croft. Normally roads are justified where without a road access to carry out an agricultural activity on the croft would be difficult/impossible. Associated bridges and culverts should be designed and constructed to suit the needs of the agricultural business, in accordance with good civil engineering practice. Boat slips that are required to improve the welfare and handling stock may also be eligible.

### **Investment in Access Tracks to land improvement areas (Relates to Operation No.10)**

Eligible works comprise the formation of tracks or the hardening of an earth road to give access to previously treated land improvement areas. Such tracks may be constructed on the existing ground surface or excavated sub soil without the addition of any other materials where site conditions are considered to be satisfactory. Works may include bulldozing, blasting rock, levelling, consolidating and ancillary drainage work.

Access tracks should be constructed to the minimum standards needed to fulfil their intended agricultural purpose.

## Specific Restrictions

### 1.3 Mobile Equipment

Mobile equipment is not generally eligible; exceptions are where the equipment is essential and integral to the project: i.e. the project could not go ahead without this equipment or the project could not function or operate properly without this equipment. The item must not be the only item being funded but must contribute to a wider project aim. The equipment should provide value over the economic life of the project – a minimum of 5 years.

#### **Additional Conditions mobile equipment:**

The serial numbers of any equipment must be retained along with any documentation relating to its use.

The applicant must retain a register of all equipment.

The equipment must be available for inspection.

The applicant must advise if there is intended change to the stated use of the equipment.

#### **Purchase of production rights, animals, land or plants**

The purchase of production rights, animals, land, plants (or the planting of plants) are not eligible investments.

### Investment in milk, pigs and poultry

Limitations will be applied on assistance given per business for dairy, pig and poultry production, consistent with the scale of crofting activities.

**Dairy production** - no assistance will be given for work, which will result in any milk quota being exceeded. Facilities for all classes of replacement dairy stock from calves to calving heifers are exempt from this rule.

**Fattening/breeding of pigs** - Assistance is limited to work related to the provision or upgrading of a maximum of 300 fattening pig places in one business. A business must have sufficient cereal cropping land to produce 35% of its pig feedstuff requirements, even if it does not actually produce the feedstuff. Assistance should not be given to non-land based intensive pig fattening units.

**Poultry and egg production** - poultry includes all domestic fowl, turkeys, ducks, geese, game birds etc for the production of meat or eggs. Assistance may be given only where the number of birds does not exceed 1,000. If the number of birds exceeds 1,000 no assistance at all will be given.

### **Use of Organic Materials**

Where organic materials are used in investment in land management operations the full cost of the materials used can only be claimed if the claimant is registered with an approved organic body. If you are not registered with an approved organic body your claim will be restricted the value of non-organic alternative inputs.

### **Second hand equipment**

EU regulations specify that the purchase of second-hand equipment may be regarded as eligible expenditure when the following 4 conditions are met simultaneously:-

- 1) a declaration by the seller of the equipment confirms its exact origin and the equipment has not already been the subject of National or Community assistance,

- 2) the purchase of the equipment represents a particular advantage to the project or is made necessary by exceptional circumstances (e.g. no new equipment is available on time, threatening the execution of the whole project),
- 3) reduction of the costs involved as compared with the cost of the same equipment purchased new, while maintaining a good costs benefit ratio,
- 4) the equipment acquired must have the necessary technical and/or technological characteristics consistent with the requirements of the project.

The application should contain the necessary documentation to show that these requirements have been complied with.

## Appendix 2

### Examples of how works undertaken can meet Scheme Objectives

1. To reduce production costs
2. To improve and redeploy production
3. To improve quality
4. To preserve and improve the natural environment, hygiene conditions and animal welfare standards
5. To promote the diversification of farm activities

Operation	Description	Outputs	Objective
Agricultural Buildings – Operation No 1	Stock Housing	<p>Create capacity to in-winter (additional) stock (number/type stock) which will lead to:</p> <p>___% reduction in fodder wastage.</p> <p>___% reduction in calf mortality</p> <p>___% reduction in Vet bills.</p> <p>An increase in average calf weights by ___Kg's.</p> <p>Reduce weekly manhours by ____ hrs.</p> <p>Increase grazing period by ____ days.</p>	<p>3 &amp; 5</p> <p>1</p> <p>1</p> <p>1</p> <p>1</p> <p>2</p> <p>5</p>
	Erection of Polytunnel	<p>To extend production season by ___days. (provide details of extended season)</p> <p>Increase output (provide details)</p> <p>Increase range of crops (i.e. provide examples of increased range).</p> <p>Achieve a recognized quality grade.</p>	<p>1</p> <p>1</p> <p>2</p> <p>1&amp;2</p> <p>3</p>
	Storage	<p>Reduction wastage of hay/straw by ___Kgs.</p> <p>Reduce cost of purchased feed through buying in bulk. (provide amount saved per tonne)</p> <p>Reduce cost of purchased hay/straw through purchasing in summer. (provide estimate of cost saved per tonne)</p>	<p>1</p> <p>1</p> <p>1</p>
Land Management – Operation No 3	Bracken Control	<p>Increase fully utilizable grazing area by ____ha which will lead to:</p> <p>An increase in lambing percentage (provide estimate)</p> <p>An increase in weaned lamb weight (provide estimate)</p> <p>An improvement in sheep and cattle health though a reduction in bracken poisoning resulting in overall increased output.</p> <p>An increase in the biodiversity of ____ha currently infested with bracken.</p>	<p>1</p> <p>2</p> <p>2</p> <p>3</p> <p>4</p>

## Appendix 3

### Examples of how works undertaken can meet Scheme Objectives

Operation	Description	Outputs	Objective
Land Management – Operation No 4	Drainage	<p>Extend grazing period in field by ___days.</p> <p>Increase hay/silage crop output by ___%.</p> <p>On average, extend working period of ground by ___days. (provide estimate of extended dates)</p> <p>Through improvement in sward composition, Increase quality of hay/silage crop by ___ %</p> <p>___ % reduction in damage to land by poaching and tracking.</p>	<p>1</p> <p>2</p> <p>2</p> <p>3</p> <p>4</p>
Feeding of Outwintered Stock – Operation No 5	Outdoor Feed Area	<p>Increase average calf weights by ___Kg's. (provide full details of expected improvements)</p> <p>Reduce labour input. (provide details and the estimated labour savings)</p> <p>___ % reduction in damage to land by poaching and tracking.</p>	<p>1</p> <p>1 &amp; 2</p> <p>4</p>
Provision of fences, hedges, walls, or gates – Operation No 7	<p>Hedges</p> <p>Fencing</p>	<p>___% increase in production in arable crops by providing shelter</p> <p>To protect grass and arable crops thereby reducing the need to purchase winter keep by ___%</p> <p>Improve stock control reducing gathering time by ___ hrs man hours per week</p> <p>To improve health control by keeping fields clean for grazings young stock thereby increasing output by ___% and reducing medical/vet costs by ___ %</p>	<p>2</p> <p>1</p> <p>2</p> <p>4</p>
Provision of Electrical Equipment – Operation No 9	Electrical Equipment	<p>Reduce labour input. (provide details and the estimated labour savings)</p> <p>Improved welfare of stock and staff.</p>	1, 2
Roads Bridges and Culverts – Operation No 10	New Access Road	<p>(Provide reasons, details of machine and estimate of extended life)</p> <p>Allow full vehicular access to an area of agricultural land for a particular purpose. (Provide full details)</p> <p>___ % reduction in damage to land by poaching and tracking</p>	<p>4</p> <p>1</p> <p>2</p> <p>4</p>

## Appendix 3

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### Invoice Requirements in support of Grant Claims

We hope that the following guidance will help avoid delays in processing claims for payment caused by the submission of incorrect or incomplete supporting documents.

All claims with labour costs should be accompanied by timesheets which will be supplied with your offer of grant and claim form.

All claims with actual costs should be supported by properly receipted invoices. In order to be acceptable an invoice should show the following:

- the supplier's name and address;
- the customer's name and address;
- a detailed statement of services involved or goods supplied, separately costed and including VAT where appropriate;
- the date of supplying the goods or services;
- the total amount due for payment by the customer;
- where appropriate, the net amount actually paid by the customer giving details of discount, credit or hire charges, etc, which fully explain any difference between the amount due and amount paid;
- the signature or business stamp of the person receiving payment on behalf of the business which issued the invoice:
- the date and method of payment
- additional evidence of payment (see note opposite)

Where a claim includes an individual transaction of £5000 or over; or where it includes an invoice for

£200 or over which has been paid in cash, the receipted invoice should be backed by some other evidence of payment.

Acceptable additional evidence of payment might be one of the following:

- a cleared cheque, bank giro transfer slip, bank or credit card statement confirming invoice details;
- an Accountant's report;
- a certified extract from the craft accounts.

## Appendix 4

### Scottish Government Rural Payments and Inspections Directorate Offices

Area	Area Office	Address	Telephone	E.mail
Argyll	Oban	Cameron House Albany Street Oban Argyll PA34 4AE	01631 563071	SGRPID.oban@scotland.gsi.gov.uk
Argyll	Stornoway	10 Keith Street Stornoway Isle of Lewis HS1 2QG	01851 702392	SGRPID.stornoway@scotland.gsi.gov.uk
Western Isles	Benbecula	Estates Office Balivanich Benbecula South Uist HS7 5LA	01870 602346	SGRPID.benbecula@scotland.gsi.gov.uk
Western Isles	Inverness	Longman House 28 Longman Road Inverness IV1 1SF	01463 234141	SGRPID.inverness@scotland.gsi.gov.uk
Highland Skye	Portree	Estates Office PORTREE Isle of Skye IV51 9DH	01478 612516	SGRPID.portree@scotland.gsi.gov.uk
Northern	Thurso	Strathbeg House Clarence Street THURSO Caithness KW14 7JS	01847 893104	SGRPID.thurso@scotland.gsi.gov.uk
Northern	Golspie	The Links Golspie Business Park Golspie SUTHERLAND KW10 6UB	01408 634063	SGRPID.golspie@scotland.gsi.gov.uk
Northern Isles	Kirkwall	Government Building Tankerness Lane KIRKWALL Orkney KW15 1AQ	01856 875444	SGRPID.kirkwall@scotland.gsi.gov.uk
Northern Isles	Lerwick	Charlotte House Commercial Road LERWICK Shetland ZE1 0HZ	01595 695054	SGRPID.lerwick@scotland.gsi.gov.uk

