



SCOTTISH EXECUTIVE

Rural Affairs Department

**AGRICULTURAL BUSINESS DEVELOPMENT SCHEME
(ABDS)**

EXPLANATORY BOOKLET

**Form ABDS1
August 2001**



Europe and Scotland
Making it **work together**

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INTRODUCTION

This booklet provides information on the Agricultural Business Development Scheme (ABDS) which is funded jointly by the Scottish Executive Rural Affairs Department (SEERAD) and the European Union (EU). The Scheme operates under the Special Transitional Programme for the Highlands and Islands of Scotland under the Rural Development Regulation (RDR). The Highland and Islands is defined as the area of Scotland within the Highlands and Islands Special Transitional Programme Area.

You should note that the information given in this Booklet is not exhaustive and should only be taken as a guide to the ABDS. Over the duration of the Scheme amendments may be made to Scheme rules and procedures.

It is very important that you read this booklet carefully before you commit yourself to any project.

The ABDS is a competitive and cash-limited scheme. There is, therefore, no guarantee that resources will be available to fund all applications.

With the exception of fees for planning consents and building warrants, for projects which receive offers of grant and are satisfactorily completed, financial assistance will not be considered for any expenditure you commit yourself to or any work which you start before you have received written approval from SEERAD.

The staff in your local SEERAD Area Office and the Scheme Co-ordinator based in the Inverness SEERAD Area Office will be able to help you if you have any enquiries, particularly if you have doubts about your eligibility.

It is the applicant's sole responsibility to ensure that all necessary checks with statutory authorities and other interested bodies have been made before the application is submitted.

SECTION 1: ABOUT THE AGRICULTURAL BUSINESS DEVELOPMENT SCHEME (ABDS)

1.1 ABDS AND ITS OBJECTIVES AND AIMS

1.1.1 What is the ABDS?

The ABDS is an innovative business development scheme for farmers/crofters and immediate family members, introduced under the Rural Development Regulation (EC) No 1257/1999. The Scheme is jointly funded by SEERAD and the EU.

The ABDS can provide assistance towards investments in agricultural holdings and the development of new, or expansion of existing agricultural or non-agricultural diversification enterprises, based either on or off-farm/croft to increase the income generating capacity of the farming family.

1.1.2 What are the Objectives and Aims of ABDS?

The ABDS is designed to assist with:-

- The restructuring or re-orientation of agricultural production by exploitation of new business opportunities, expansion of holdings, improvement of product quality.
- Improvement of co-operation and collaboration among producers by encouraging collaborative ventures involving three or more eligible persons each linked to a separate agricultural business.
- Creating new, or extending existing, diversification activities whether on or off farm/croft by the agricultural business or the immediate family.
- Training linked to projects undertaken with ABDS assistance.
- Marketing associated with diversification activities assisted under the ABDS.
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1.1.3 What is meant by restructuring/reorientation?

- Changes to scale or nature of agricultural business eg significantly increasing; ceasing or reducing production of an agricultural commodity, and/or moving into another; or increasing the quality of production.
- Significant change to business practice eg to increase both labour and financial efficiency, viability, quality etc, improve animal welfare, bring about environmental improvements (eg improved health and safety, handling and storage of waste).

1.1.4 In what geographic area does ABDS operate?

ABDS operates throughout the Highlands and Islands Special Transitional Programme area.

1.2 ELIGIBILITY

1.2.1 Who is eligible to apply?

You can apply to the Scheme if you are a farmer or crofter, or a partnership or body corporate and are operating an eligible agricultural business in the Highlands and Islands Special Transitional Programme area. If only part of your agricultural business is within the Highlands and Islands Special Transitional Programme area you should contact your local SEERAD Area Office who will advise on your eligibility under ABDS.

Immediate family members, living on or adjacent to the agricultural unit, are also eligible to apply for diversification projects. Immediate family members means father, mother, husband, wife, partner, son, daughter, step-son, step-daughter, brother, sister.

1.2.2 What is an eligible agricultural business?

The eligibility criteria used to define an eligible business under Integrated Administration Control System (IACS)-related schemes will be used to determine the eligibility of the agricultural business. It is not necessary to have applied for or intend to apply for any IACS schemes to be eligible under ABDS. All agricultural businesses without a Business Reference Number (BRN) will have one allocated for ABDS purposes.

Agriculture includes horticulture; seed growing; the breeding of livestock for food, fur, skins, wool or for use in farming the land (excluding horses or other equines kept for food); the use of land as grazing land or meadow land; and the use of land for woodlands where that use is ancillary to the farming of land or other agricultural purposes.

1.2.3 How long must I have operated an agricultural business to be classed as eligible?

You must normally have been actively engaged in agriculture for a minimum period of two years immediately prior to application.

1.2.4 How can I demonstrate agricultural activity?

The eligible business should demonstrate agricultural activity through the provision of financial accounts covering the two year period prior to application.

1.2.5 Can I apply if I am a part-time farmer or crofter?

Yes provided you are running an eligible agricultural business.

1.2.6 Can I apply if I am a tenant?

Yes, but remember that you may require to notify your landlord of your proposals. You should ensure that your tenancy agreement will not be adversely affected, or that the tenancy does not contain any conditions which may affect your ability to comply with the Scheme regulations, if your proposal is approved.

1.3 LEVEL AND RATE OF GRANT ASSISTANCE AVAILABLE

1.3.1 What level of grant assistance is available?

The ABDS is a discretionary and competitive scheme. Approved projects for Investments in Holdings and Agricultural Diversification may be offered grant of up to 50% in Less-Favoured Areas (LFA) and up to 40% in non-LFA based on eligible expenditure. For non-agricultural diversification projects grant of up to 50% may be offered. All offers are subject to the maximum grant ceiling of £40,000 per agricultural business.

Assistance to the farming business, to the immediate family and any share of a collaborative venture will be aggregated to count towards the ceiling of £40,000.

An independent professional's fees for preparation of a Business Plan which is approved for ABDS purposes may be reimbursed at 50% subject to a maximum payment of £400. Where works costing less than £10,000 are likely to be identified the Business Plan may be prepared by the applicant. A fixed fee of £100 may be payable.

1.3.2 What level of grant assistance is available in a collaborative project?

In the case of a collaborative project, the grant rate under ABDS is up to 50% LFA and 40% non-LFA for investment in holdings and for agricultural diversification and 50% for non-agricultural diversification. Any assistance for collaborative projects will be divided amongst the collaboration and will count towards the overall ceiling of £40,000 for each eligible business.

1.4 PROJECT TYPES ELIGIBLE FOR ASSISTANCE

1.4.1 What types of projects are eligible?

Assistance can be provided towards the cost of a wide range of projects carried out by the eligible agricultural business or members of the immediate farming family.

Assistance is available for investments in agricultural holdings and diversification.

Investments in Agricultural Holdings:

Provision or upgrading of:-

- livestock accommodation;
- storage sheds;

- systems for storage and disposal of agricultural waste, where a full waste management plan is agreed and implemented;
- electricity supplies;
- water supplies;
- fanks and dippers;
- stock handling facilities for cattle;
- hard standings for livestock;
- information technology to improve agricultural business effectiveness.

Diversification

The list of activities set out below for diversification projects is not prescriptive, and applications for other types of enterprises may be considered provided the criteria of ABDS are met.

Alternative Agricultural Production (Agricultural Diversification)

- The development or improvement of facilities required for the production of alternative crops, for example: soft fruit, vegetables, mushrooms or horticultural stock.
- The establishment or improvement of alternative stock breeding and rearing enterprises, for example: deer, fibre goats, rabbits, snails.
- New and innovative uses of land.

Leisure, Recreation and Sporting Facilities

- The establishment or improvement of a wide range of sports and recreational pursuits, both indoor and outdoor, for example: football, water-sports, tennis, golf, pony-trekking, mountain-bikes, martial arts, table tennis, snooker, pitch and putt.
- The establishment or improvement of recreational facilities, for example: walks, nature trails, picnic areas, farm museums, ponds for angling.

Retailing of Processed Agricultural Products

- The development or improvement of enterprises such as retail outlets and farm shops, geared to the sale of food products, for example: pies, cheese, yogurt, bread, ham, frozen fruit, bakery etc.
- The development or improvement of enterprises geared to manufacture and sale of non-food products, for example: wool, hides and skin.

Processing of Forest Products

- The development or improvement of enterprises geared to processing and manufacture of timber products, for example: fencing materials, wooden flooring and garden fencing.
- The drying and preparation of timber for woodturning and other craft activities.

Residential Letting

- The conversion of redundant buildings into housing for rent. Developments should have a recognised demand and be consistent with local housing strategies.

Note: Housing for rent does not include rent to a member of the immediate family of the eligible applicant submitting the proposal.

Rural Services

- The establishment or improvement of a wide range of small businesses to serve the local community such as: the construction trade, machinery repairs, fencing, hairdressing, catering, knitwear, secretarial services, IT services and specialist contracting work.

Tourist Accommodation

- The development of new or improvement of existing tourism accommodation, including most types of permanent accommodation and caravan sites, including access roads, site shops and recreational facilities, for tourists or visitors.

Note: Applicants will be required to provide written evidence of local market need for the accommodation facility and ensure the development is consistent with local tourist strategies. Applicants will also be required to provide a marketing plan. The accommodation should comply with specific Scottish Tourist Board (visitscotland) or equivalent quality assurance standards.

Tourist Facilities

- The development of or improvement of Adventure Playgrounds, Heritage Trails, Farm Museums, Craft Enterprises and Visitor Centres and other tourist facilities.

1.5 PROJECT TYPES NOT ELIGIBLE FOR ASSISTANCE

1.5.1 Are there any projects that are considered ineligible?

Projects relating to aquaculture and the manufacturing or marketing of products which imitate or substitute milk products, for example soya, are also the processing and marketing of sugar (but excluding confectionery and jam making) will not be eligible.

1.5.2 Are grading facilities eligible under ABDS?

Where your proposal is for grading activities eg potato grading, and is related solely to your own production, applications should be submitted under the Agricultural Business Development Scheme.

Collaborative ventures for grading activities, involving the produce of more than one producer, should be submitted under the Processing and Marketing Scheme. All enquiries should be addressed

to Rob Clarke, Highlands and Islands Enterprise, Bridge House, Bridge Street, Inverness, tel no: 01463-244458.

1.6 PROJECT EXPENDITURE ELIGIBLE FOR ASSISTANCE

1.6.1 What types of project costs are eligible?

To be eligible for financial assistance, work must be of a capital nature ie; reasonably durable, not temporary or makeshift. The cost of routine maintenance works or the repair due to wear and tear are not eligible for assistance.

- Provision, alteration, enlargement or reconditioning of permanent buildings, including adaptation or improvement of redundant buildings and related structures, for other economic activity, but not for sale.
- Capital works for workshops, office accommodation, stores and the provision of washing and toilet facilities.
- Capital works for the establishment of alternative agricultural production (deer, fibre goats, snails etc).
- Land preparation works required to establish a horticultural enterprise, including land improvements.
- Land preparation and capital works towards development of new and Innovative uses of land.
- Provision and installation of fixed equipment and machinery.

Note: The cost of domestic cookers and refrigerators etc will not be eligible but permanently fixed equipment such as freezing and cold storage facilities, bakery equipment or commercial cookers will be eligible.

- Provision of mobile machinery, where it is considered an integral part of the project.
- Provision of IT equipment, where it is considered an integral part of the project.
- Provision or improvement of facilities for the supply of electricity or water and for diversification projects gas or heating oil.
- Provision or improvement of drainage or the treatment of waste generated by the project.
- Provision or improvement of access roads, paths, fences, car parks, bridges and jetties required in connection with a diversification project.
- Provision of nursery stock for propagation and initial provision of livestock including provision of animals for use in interpretive centres, wildlife parks or other similar facilities.

- Provision of boats or rafts for use other than commercial fishing.
- Provision of horses or ponies for pony-trekking or other activities or fish for managed waters (amenity fishing).
- Marketing & promotional expenditure including:

Promotional Material: Printed or photographic promotional aids including sales brochures, leaflets, labelling, packaging, design, point-of-sale material and promotional video.

Advertising: Where advertising is identified within a promotional strategy, then costs specifically relating to the proposed project may be considered.

Trade Shows: Attendance as an exhibitor at a relevant and approved trade or consumer show. Eligible costs include stand space and structure, temporary carpeting, furniture hire, electrics, graphics, refrigeration hire, freight/carriage and interpreter costs for overseas events only.

Educational and Sales Visits: Visits aimed at increasing businesses' awareness of current trends and developments. Eligible costs may include travel and subsistence, course fees and event entry charges.

Marketing assistance is not available in isolation, but should form an integral part of the strategy for the development and viability of a diversification project which is to be assisted under the ABDS.

1.7 PROVISION OF TRAINING

1.7.1 Is the cost of training eligible?

Yes. However, assistance in respect of training is **not available in isolation**, but is available to maximise the benefits from approved capital investments in agricultural holdings and diversification projects under the ABDS.

Financial assistance of up to 50% may be offered to applicants and employees for specific training in agricultural skills and diversification business management skills.

1.7.2 What procedure do I follow to obtain relevant training?

The need for training should be identified in the Business Plan for the agricultural business or the Business Plan part of the diversification project application. The PAC will consider the relevance of the training and decide if approval will be given to undertake the course. They may also consider if further training should be undertaken. These courses will be included in the Approval Document. It is the Applicant's responsibility to source the training but the Scheme Co-ordinator in Inverness may be able to give advice on the availability.

1.7.3 Is it necessary to complete all the training courses?

Completion of the courses identified in the Approval Document will be a condition of any grant assistance. If a training requirement is included in the approval conditions full assistance will only be paid for capital works when satisfactory evidence of successful completion of the training course is provided. If an interim financial payment is made for capital works and the training is not carried out financial assistance may be recovered.

1.7.4 How long do I have to complete the training?

The training should be completed within the timescale set out in the Approved Document.

1.7.5 Is the grant assistance for training in addition to the maximum grant of £40,000?

Yes.

1.8 OTHER SCHEME RULES

1.8.1 Can my project operate outwith the Highlands and Islands Special Transitional Programme area?

The project must be based within the Highlands and Islands Special Transitional Programme area but the business may trade outwith the area.

1.8.2 Can my project be based outwith the eligible agricultural holding?

Investments in Holdings and Agricultural Diversification projects must be based on an eligible person's eligible agricultural holding. Non-agricultural diversification projects may be based on or off holding.

1.8.3 Are fees for statutory consents eligible for financial assistance?

Yes. Fees incurred for planning approval and other statutory consents are eligible items in the costs of a project.

1.8.4 Do I have to obtain planning approval or other statutory consents prior to submitting an application?

It is not obligatory that statutory consents are obtained before an application is submitted. If the business proposal is considered favourably, an approval can only be made subject to such consents being obtained. The Approval Document may set a timescale for securing any consents considered necessary.

Note: If Planning Approval or other statutory consent has been obtained prior to the submission of an application, the fees for these will only be deemed eligible if your application is approved and satisfactorily completed. Similarly where consents are obtained between application and approval dates fees will only be eligible for assistance if the project is satisfactory completed.

1.8.5 What professional fees are eligible?

Essential professional fees eg: Surveyor, Architect, Engineer etc. are eligible.

Ineligible professional fees include costs incurred through consultants' advice in the preparation of your application except for the preparation of the Business Plan for the Agricultural Business.

1.8.6 Can I apply to any other public funding body for financial assistance towards my project?

No grant or loan may be sought from any other Government Department or public agency for items assisted under the ABDS.

1.8.7 Can I target my project at a specific type of person?

In order to qualify for financial assistance you must confirm that your project provides equal opportunities for all. There must be no inequality between women and men as well as other equality issues such as ethnic origin, religion or belief, disability, age, sexual orientation or geographical location.

1.9 STATUTORY REQUIREMENTS, CONSENTS, AND AGREEMENTS

1.9.1 Do I need to obtain any statutory consents etc?

It is your responsibility to comply with any statutory requirements which apply to any works carried out, including local bylaws, and the appropriate standards. You are also responsible for obtaining any necessary wayleaves, servitudes, consents or agreements. Failure to do so may mean that financial assistance will not be paid.

The statutory and other requirements which must be observed and the nature of any consents or agreement needed, will depend in individual circumstances. Guidance is at Annex 1.

1.9.2 How many people must be involved in a collaborative project?

A minimum of three eligible persons, each linked to separate eligible businesses, may make a collaborative application.

SECTION 2: APPLICATION, ASSESSMENT AND DECISION PROCESS

2.1 MAKING AN APPLICATION

2.1.1 How do I apply?

Where an application is proposed to be made by the agricultural business a Business Plan must first be prepared and submitted to your local SEERAD Area Office for consideration. All proposed projects must be identified in the Business Plan. After approval of the Business Plan application can be made for individual projects. Applications for individual projects will not be accepted by SEERAD Area Offices before approval is issued to the Business Plan.

Applications by family members for diversification proposals may not need to be preceded by a Business Plan. You should seek guidance from the Scheme Co-ordinator at an early stage in your deliberations.

You must submit a signed, completed Application Form (ABDS 3 for Investments in Agricultural Holdings and ABDS 4 for Diversification Projects) to your local SEERAD Area Office.

Application Forms are available from your local SEERAD Area Office or the Scheme Co-ordinator.

2.1.2 How will my application be processed?

All applications under ABDS must be submitted on the appropriate form to your local SEERAD Area Office.

Applications for investments in agricultural holdings and agricultural diversification projects will be assessed by SEERAD Area Office staff who will then prepare a project summary for the Project Assessment Committee (PAC).

Applications for non-agricultural diversification will, after an initial check by SEERAD Area Office staff to confirm eligibility of the agricultural business, be sent to the Scheme Co-ordinator who is based in the SEERAD Area Office in Inverness. The Scheme Co-ordinator will prepare a project summary on the proposal for the PAC.

The PAC will recommend if your application is successful and will set the grant rate. All approval documents will issue from SEERAD Area Offices.

2.1.3 What is the PAC?

The PAC will be divided into two panels. Panel 1, to consider applications for Investments in Holdings and Agriculture Diversification will be chaired by an Assistant Chief Agricultural Officer of SEERAD and will include the head of SEERAD HQ Policy Section and the Principal Agricultural Officers in the Scheme area. Panel 2, to consider non-agricultural diversification applications will be chaired by the head of SEERAD HQ Policy Section and will include the chairman of Panel 1 and

representatives of organisations such as Scottish National Heritage (SNH), Tourist Board, Highlands and Islands Enterprise (HIE), Local Authorities etc.

The PAC will assess all applications and its remit will be to ensure consistency of approach and standardisation of assessment across the Scheme area.

Industry organisations will attend PAC meetings as observers of the delivery process and they will participate in wider strategic level discussions.

2.1.4 What does the Scheme Co-ordinator do?

The Scheme Co-ordinator will complete the project summary for non-agricultural diversification applications, ensure that summaries for all applications are presented to the PAC meeting, record the PAC outcome and, after clearance by SEERAD HQ, instruct the issue of approvals.

The Scheme Co-ordinator will be able to advise about the likely eligibility of a type of non-agricultural diversification proposal and give guidance on organisations or bodies such as Tourist Board, Local Authorities, Local Enterprise Companies (LECs) who will be able to provide supporting documentation and advice on a proposed application.

The Scheme Co-ordinator is based at Longman House, 28 Longman Road, Inverness IV1 1SF, tel no: 01463 253065.

2.1.5 Can I apply for assistance now?

If you are the Agricultural Business, as distinct from a family member, you **must** first have a Business Plan prepared for the business and have had approval to it from SEERAD. An application by a family member to carry out a diversification project may not need to be preceded by a Business Plan. You should contact the Scheme Co-ordinator for guidance on the need for a Business Plan at an early stage in your consideration of a proposal.

2.1.6 When should I apply?

Applications can be made at any time but they will be considered by the PAC in tranches. The PAC is expected to meet four times a year. The closing date for receipt of applications for each meeting and the dates for meetings will be announced in advance. This information will be available from your local SEERAD Area Office or the Scheme Co-ordinator. The deadline for submission of fully documented applications is likely to be at least 8 weeks before the date for the PAC meeting.

Dates of PAC meetings and deadlines for submission of applications will also be available on the Scottish Executive website (www.scotland.gov.uk).

2.1.7 What information do I need to supply in my application?

The Application Form requires you to supply up-to-date details about the agricultural business associated with the application. This is especially necessary to confirm the eligibility of the agricultural business for applications by family members where a full Business Plan for the agricultural business has not been requested.

Other main elements in the Application Form include details of the applicant, the project and for diversification proposals includes a section for a business plan giving financial projections, etc.

You will also need to provide an indication of Expected Benefits. Guidance can be found at Annex 2.

2.1.8 What must be included in a Business Plan?

The Business Plan must include the following items.

- Financial statement.
- Details of current enterprises.
- Description of land, labour and fixed equipment.
- Evaluation of current viability of business, especially identifying weaknesses in current situation.
- Assessment of alternative means of enhancing current viability.
- Detailed proposals, with justification, for enhancing current viability.
- Consideration of whether the proposals fit the restructuring etc criteria under the Scheme.
- A list of investment/diversification proposals in order of relative importance to the business needs/success.

A blank Business Plan proforma (ABDS 2) is available from your local SEERAD Area Office.

2.1.10 What period must my Business Plan cover?

Your Business Plan should normally cover a period of 5 years.

2.1.11 Can I revise my Business Plan?

If your circumstances materially change you may revisit your Business Plan. Where proposals change any projects already financially assisted will have to be examined to ensure that grant will not be frustrated. It may be that grant will have to be recovered.

2.1.12 What additional information will be required with my completed Application Form?

Additional information required with the completed Application Form include: two bona-fide firm price estimates for works to be carried out by contractor; estimates of costs for other materials and labour costs; and details of works proposed to be carried out under Standard Costs. Where the application is for a diversification project you must also provide written evidence of demand for your product or service obtained from market research.

2.1.13 Can I submit more than one application?

Any person deemed eligible may make more than one application, but the total amount of assistance based on one eligible Agricultural Business cannot exceed the maximum grant ceiling of £40,000.

2.1.14 If my project involves the renovation of a redundant farm building and starting a new business from those premises, do I have to contact any authorities?

In certain circumstances, yes. Starting a new business from existing farm premises may require Planning Permission from the Local Authority for Change of Use. Similarly, any building work may require Planning Permission and/or a Building Warrant.

You should contact your Local Authority Planning Department with details about your business proposal as soon as possible, certainly before submitting your application. Guidance on planning related issues is available in the Scottish Executive publication “A Guide to Farm Diversification and Planning Permission in Scotland” which is available from the Scheme Co-ordinator or local SEERAD Area Office.

2.1.15 What are Standard Costs and can I base my project costs on them?

Standard Costs are fixed unit costs for certain works carried out to specific standards. Information on the range of works for which they are available, and the requirements which will have to be met in using them, are set out in leaflet ABDS SC which is available from your local SEERAD Area Office. You do not have to submit any vouchers or time sheets in support of a claim. Where work is being carried out on a standard cost basis you must normally use new materials. The only exception is previously-used brick or stone which may be used in drystone walls or for use as hardcore. If you wish to use any other previously-used or second-hand materials you must claim on the basis of actual costs. All materials used must be in a suitable condition for the work.

2.1.16 What happens if Standard Costs change after I submit my application?

If your application is approved the costs for your project will be based on the Standard Cost rates in force at the date the Approval Document is issued.

2.1.17 What labour costs are eligible?

Labour costs incurred in the carrying out of eligible measures, including farmer's own labour, may be included in the eligible expenditure on which financial assistance is calculated. The minimum costs will be calculated on the basis of a standard labour charge derived from the hourly rate for farm workers as laid down in the Scottish Agricultural Wages Board Order, plus an allowance of one-fifth to cover National Insurance, pensions, etc. Timesheets are required for each worker involved and must be signed by the worker and countersigned by the employer. Timesheets must also be submitted for Applicant's own labour.

2.1.18 Can I claim costs for the use of my own machinery and equipment?

The eligible expenditure on which financial assistance is calculated may include an amount to cover the cost of using your own machinery to carry out eligible measures. You may claim financial

assistance on the basis of standard rates laid down by SEERAD. Details are contained in a schedule which can be obtained from your local SEERAD Area Office. The rates take account of fuel, oil, repairs and depreciation. Where the schedule does not contain rates appropriate to the particular item of machinery or equipment, contact your local SEERAD Area Office to discuss the matter. You must record on a timesheet the dates and hours the machinery/equipment is used. The cost of the driver/operator's time should be included in the claim for labour.

2.1.19 Will materials supplied by myself be classed as eligible expenditure?

The costs of certain materials provided by you may be included in the eligible expenditure at standard percentages of current market prices for materials of comparable quality. The materials and percentages applicable are:-

Timber for all purposes	85%
Sand and gravel for concrete	40%
Aggregate, ungraded stone, gravel, rubble or mineral waste	40%

If you buy such materials you may claim the actual cost of the quantity used, enclosing the supporting receipted voucher with your claim. Second-hand materials of good quality may be used in construction work. Where such materials are salvaged, the eligible expenditure may include the cost of salvage, including transport, or the notional cost of equivalent second-hand materials purchased and delivered to the site whichever is the lesser.

2.1.20 Is there any printed information available to assist me in preparing my application?

Yes. Technical Guidance leaflets are available free of charge from your local SEERAD Area Office. A current list of available guidance is at Annex 3.

2.2 ASSESSMENT OF APPLICATION

2.2.1 How will my application be assessed?

Each project submitted per application round will be assessed by the PAC.

Assessment of individual project applications will take account of a range of factors relevant to the application including available finance, priority for the business, local strategies, level of demand for the product/service, the marketing plan, potential income and employment generation and environmental considerations. The PAC will also determine the level of grant assistance to be awarded for your project. Every attempt will be made to inform you in writing, within fifteen working days of the date of the PAC meeting, of the decision made on your application.

2.3 NOTIFICATION OF ASSESSMENT DECISION

2.3.1 If my application is approved, what procedure will follow?

If your application is recommended for approval by the PAC and that approval is ratified by the Minister for Environment and Rural Development, you will receive an Approval Document which includes at Annex E two copies of a Declaration and Acceptance of Grant Offer. Both copies of Annex E must be signed and **one returned to your local SEERAD Area Office within twenty eight days of the date of the Approval Document.**

General and specific conditions applicable to your project, the eligible expenditure, grant rate, grant, timetable for completing the works and latest date for claiming the grant will be set out in the Approval Document.

Projected Expected Benefits, relating to the information supplied in your application will be detailed in the Approval Document. The PAC may set additional targets. These will form the basis of future monitoring of your project. All expected benefits or base data may not be fully quantified at approval stage and may need to be reassessed at the end of the implementation period. Expected Benefits will be confirmed at project completion date.

2.3.2 If full consideration of my application is deferred, what procedure will follow?

If the PAC is unable to make a final recommendation on your project at its meeting, you may be required to submit further information. In this case you will receive a letter informing you of the deferral and be given a time-scale for the submission of further information.

Following receipt of the information, the PAC will either make a recommendation by written procedure or re-assess the project at the next following PAC meeting.

2.3.3 If my application is unsuccessful, what procedure will follow?

You will be informed by letter of the decision taken on your application. If you require further information this will be available from your Area Office or the Scheme Co-ordinator for non-agricultural diversification projects.

After fully taking account of the reasons for rejection you may submit a revised or new application relating to your project, or any other application for assessment at a future PAC meeting.

The procedures set in place for considering applications are very thorough and the decision taken is final.

SECTION 3: PROJECT IMPLEMENTATION AND MANAGEMENT

3.1 MAKING A CLAIM FOR GRANT ASSISTANCE AND VAT COSTS

3.1.1 *How do I make a claim for grant assistance?*

You can only make a claim in respect of approved eligible items of expenditure which have been carried out and for which you have paid. Claims for grant assistance must be submitted to your local SEERAD Area Office. The first claim form will be issued to you when your signed acceptance of grant is received in your local SEERAD Area Office. The claim form will have its own computer generated ID number.

Where an interim claim is submitted another claim form with its own unique ID number will be issued until the final claim is submitted.

With your claim form you must enclose original invoices which have been receipted correctly and time sheets etc in line with the method by which you elected to carry out the work.

3.1.2 *What detail do the invoices have to show?*

Only correctly receipted invoices will be acceptable in support of a claim for grant assistance. To be acceptable only **original** invoices will be accepted and **must** show:

- The name and address of the supplier or contractor.
- The name and address of the customer.
- Details of goods and services purchased and supplied, separately costed in relation to approved measures, and including VAT where appropriate.
- The date of supplying the goods and/or services.
- The total amount of the invoice.
- The amount paid by the customer in figures or words. Where this is different from the total amount of the invoice, information **must** be provided to explain the difference, eg amount of any discount given, or credit or hire purchase charges levied.
- The signature and stamp of the person receiving payment on behalf of the supplier or contractor.
- The date and method of payment. Where an invoice for carrying out an approved measure is in excess of £5,000, a properly receipted invoice and evidence of payment (eg: a copy of the cleared cheque/bank statement/banker's letter of confirmation/separately numbered receipt from the suppliers accounts/accountant's statement) **must** be submitted. **Note:** Your bank may charge you for this service.

- Where an invoice for over £500 has been settled by cash, additional evidence of payment, such as a separately numbered receipt from the suppliers accounts or accountant's statement **must** be submitted.

SEERAD reserves the right to seek such additional information as it considers necessary in support of a claim for payment.

The original invoices will be retained by your local SEERAD Area Office for a period of six months following payment of the claim after which period they will be returned to you. Photocopies of the invoices will be retained by the Department. You should contact your local SEERAD Area Office if you require the original invoices within the six month period.

3.1.3 What happens if my project costs vary from the costs contained in my Approval Document?

Financial assistance will be based on eligible expenditure incurred if all work has been completed to an acceptable standard and provided this does not exceed the limits set when the works were approved. If it becomes apparent at any time that the costs relating to an approved measure may be exceeded, you should inform your local SEERAD Area Office immediately.

There is no guarantee that any increase in costs will be eligible for additional assistance.

Failure to notify your local SEERAD Area Office of possible increased costs will mean that whatever the circumstances financial assistance will be limited to approved costs.

3.1.4 When will I receive payment?

SEERAD will endeavour to process all claims within three months of receipt of **all** required information. Incomplete claims will be returned to you.

3.1.5 Do I have to wait until my project is completed before I submit a claim?

No. You can make interim claims as works are progressing. Claims will only be accepted for separately identifiable stages of project implementation, eg walls of a building complete; building wind and watertight but still to be fitted out etc provided you have paid for the work and submit correctly receipted invoices.

If your project relates to building works which required Planning Approval you must submit a copy of the Completion Certificate with the final claim if it has not been submitted earlier.

3.1.6 Are there any time limits for claiming grant assistance?

Grant assistance must be claimed within the time scale set in the Approval Document and this will not normally extend more than 18 months from the date of approval. If at any time you become aware that you may not be able to meet the agreed time scale you must immediately inform your local SEERAD Area Office who may in exceptional circumstances consider an extension.

Failure to claim for financial assistance within the time scale will result in your claim being rejected.

3.1.7 Will someone inspect the completed project?

A member of the local SEERAD Area Office staff, other SEERAD representative or the Scheme Co-ordinator **may** inspect your project at any time either before or after completion.

It is a condition of the Scheme that you allow any person, duly authorised, to have access to your land at any reasonable time to inspect it, or any premises, plant, equipment or goods in respect of which financial assistance has been approved, claimed or paid under the Scheme. Where the premises to be inspected are used as a dwelling house reasonable notice of intended entry will be given.

SEERAD or its representative is also entitled to examine any book, account or other record, including computer record, necessary to substantiate the entitlement to financial assistance.

If you obstruct any duly authorised person in the exercise of their duty, or fail to provide for inspection any book, account or other record properly requested, the approval of your project may be revoked and any financial assistance, which has been paid, may be recovered.

3.1.8 Can I claim for the VAT included in invoices?

If your business is VAT registered and you intend to reclaim the VAT element of an invoice in your own VAT return, you may only claim grant assistance for the cost, net of VAT.

If your business is not VAT registered and you do not intend to reclaim the VAT, grant assistance can be claimed on the total cost inclusive of VAT.

If you are in any doubt about your circumstances, please confirm your position as soon as possible with your local SEERAD Area Office.

Note: It is your own responsibility to ascertain what VAT costs can be reclaimed. You are advised to discuss this with your accountant, prior to submitting a claim.

3.1.9 How do I claim for the training grant?

Grant assistance for approved training is claimed in the same way as other eligible grant assistance. However it will only be paid on confirmation that the training has been undertaken in the form of certificates and receipted invoices enclosed with the claim form.

3.1.10 Will payment of grant for project costs be dependant on completion of training?

If training was included in the specific conditions of approval for the project it must be completed. Failure to complete could lead to recovery or withholding of grant. Grant assistance will not be available for courses that are funded, in full or in part, through other sources/funding bodies.

3.2 EXPECTED BENEFITS AND MONITORING

3.2.1 *Expected Benefits*

It will be a condition of the approval of your application that you agree the specific expected benefits you expect to obtain from the investment on which grant is sought, before your application is approved. The agreed expected benefits will be set out in Schedule B of the Approval Document and will form the basis for subsequent monitoring and evaluation. It may be that the base data against which some of the expected benefits are compared will change over the implementation period of your project. The expected benefits will therefore be confirmed following payment of the final grant claim.

Expected benefits will differ according to the nature of the project. These are divided into two main categories: (i) Physical Outputs and (ii) Impacts.

Physical Outputs are the *Immediate effects* of the investment. For instance, a project which provides a new building or is re-using a farm building should detail the amount of space to be created/refurbished. Impacts, on the other hand are the *Ultimate effects* of the project and applicants must detail the expected income and employment impacts. If required, SEERAD Area Office staff or the Scheme Co-ordinator may be able to provide assistance to applicants on what Outputs and Impacts are relevant to their proposed project.

3.2.2 *Project Monitoring*

The principal objective of monitoring is to establish if a project is making progress towards its stated financial and physical targets and if relevant to verify the effectiveness of the management and financial control systems in place for diversified businesses.

The monitoring process, to be undertaken annually, will include an update of general progress and development of the project. The expected benefits derived from the project will be assessed in relation to the projected expected benefits, as detailed in the Approval Document and confirmed a final claim stage. Any problems will be assessed and considered individually by SEERAD. Where the expected benefits are not being achieved, or are more than was originally anticipated, you will be requested to provide an explanation.

Any financial assistance is dependent on the achievement of the agreed conditions of grant and the expected benefits detailed in the Approval Document. The conditions of grant will relate to the individual aspects of the project. The expected benefits are drawn from your Business Plan and/or application, and may include for example increased yield, improvement to liveweight gain for stock, projected turnover, net profit, quality standards and employment created/safeguarded. These expected benefits form the basis for project monitoring.

3.2.3 *How will my project be monitored?*

SEERAD will contact you annually and issue an Annual Monitoring form for completion and return. The monitoring period will cover the implementation period as set out in the Approval Document and continue for a period of 5 years, or 7 years in the case of residential letting, after the final payment of grant.

Three types of monitoring will take place during the life of the project:

1. Monitoring progress, from update provided when submitting claims

Start and completion dates for work will be detailed in the Approval Document. The final date for submission of claims in respect of the project will also be set and confirmed on receipt of the signed Approval Document. You should adhere to these dates. If at any time during the implementation period you become aware that you are slipping behind the set timetable you must immediately inform your SEERAD Area Office to discuss the situation. Only in exceptional cases may consideration be given to vary the agreed time schedule.

As with progress in relation to capital works, any increases in costs may only be approved in very exceptional cases (eg: unforeseen problems encountered during construction work such as bedrock). Any such possible cost increases must be notified to the local SEERAD Area Office as soon as identified. In exceptional circumstances, consideration may be given to a Variation of Approval.

2. Annual Monitoring

Annual Monitoring forms will be issued for all projects. The applicant must complete and return the Annual Monitoring form.

For diversification projects Annual Monitoring forms will be issued at an appropriate time after financial year-end, to allow time for preparation of financial accounts relative to the business. Financial statements and other information relative to the diversification project must be provided with the Annual Monitoring form. If this information cannot be provided, recovery of grant may be necessary.

Where more than one Investments in Holdings project has been assisted only one Annual Monitoring form will be issued to cover all projects.

3. Strategic Monitoring

To ensure the overall satisfactory progress of the ABDS and to comply with EU requirements, a percentage of projects may be monitored through a more detailed Strategic Monitoring site visit.

Projects may be selected according to prioritised risk factors such as total cost of project mobility of equipment, specific conditions of grant, etc. SEERAD or the Scheme Co-ordinator will contact the applicant at least two weeks in advance of the monitoring visit to give the applicant sufficient time to prepare. The applicant should have available any financial accounts or records and any relevant documents or certificates. A report of the monitoring visit will be drawn up by the visiting officer, which must then be signed by the applicant. If applicable, as an outcome of the monitor visit, a set of action points and timescales will be agreed which will be subject to further monitoring.

In addition to the above, general monitoring may be carried out by way of project visits and meetings, at any points during the life of the project.

3.3 FAILURE TO MEET CONDITIONS OF GRANT AND/OR AGREED TARGETS

3.3.1 What will happen if I cease trading or sell the business assisted through ABDS?

You should inform your local SEERAD Area Office immediately if there are any material changes in the agricultural or diversified business. The information you supply will be assessed and considered by SEERAD. It may be that financial assistance in whole or in part will require to be repaid.

3.3.2 What happens if I want to replace an item, which has received grant assistance?

If you propose to replace any item which received financial assistance you must notify your local SEERAD Area Office before doing so. SEERAD will have to consider if the proposed replacement will have an effect on the project assisted and if so whether recovery of financial assistance in whole or in part may be justified. Failure to notify SEERAD of any changes to your project may also lead to consideration of recovery action if changes are identified during the monitoring period.

In addition, any insurance or compensation settlement received or expected in respect of an item, which was the subject of financial assistance, must also be notified.

3.3.3 What happens if I cannot meet the Conditions of Grant and/or Expected Benefits?

If for any reason you find you cannot meet the Conditions of Grant and/or Expected Benefits you must inform your local SEERAD Area Office in writing immediately, submitting a full explanation of the position together with any relevant documentation. It may be possible to agree revised expected benefits and Conditions of Grant depending on circumstances.

If any condition of the ABDS is not complied with, or any statement made in connection with a claim for financial assistance is found to be false or misleading in a material respect, Scottish Ministers may revoke the approval and recover any financial assistance paid. Failure to achieve the specific benefits agreed with SEERAD may also lead to revocation of approval and recovery of grant.

If the work has been badly carried out, or has been, or is being, unreasonably delayed, or is unlikely to be completed; or has in any way destroyed or damaged the natural beauty and amenity of the countryside; or the amount of expenditure included in the claim is excessive, having regard to the work or facility carried out; or the carrying out of the works or provision of the facility appears to frustrate the purposes served by assistance previously given or received from any other source, the approval may be revoked and financial assistance recovered.

If, to obtain a grant for yourself or any other person, you knowingly or recklessly make a false statement, you may become liable on summary conviction to a fine not exceeding level 5 on the standard scale.

Where the Scottish Ministers intend to revoke the approval, or reduce or withhold financial assistance, or seek repayment of financial assistance, you will be given written notification of the reasons for the action proposed to be taken.

4. COMPLAINTS PROCEDURE

4.1 HOW TO MAKE A COMPLAINT

4.1.1 What procedure should I follow if I wish to make a complaint?

If you have a complaint about the service provided by SEERAD or the Scheme Co-ordinator you should contact the PAO in the SEERAD Area Office handling your case.

You can register a complaint by letter, by telephone, or in person. If you want your complaint to be considered at a more senior level, please write to the Chief Agricultural Officer or ABDS Policy Unit, SEERAD, Room 247, 47 Robb's Loan, Edinburgh, EH14 1TY, to have the matter investigated. It will help in the investigation of your complaint if you set out the facts as fully as possible.

You may, of course, also write to the Minister for Environment and Rural Development at The Scottish Executive and/or your Member of The Scottish Parliament and ask them to investigate your case.

You may also contact any Member of The Scottish Parliament and ask for your complaint to be passed to the Scottish Parliamentary Commissioner for Administration (the Parliamentary Ombudsman) who is entirely independent of the Government. The Parliamentary Commissioner for Administration's address is 1st floor, 28 Thistle Street, Edinburgh EH2 1EN (telephone: 0131 225-7465). However, he can only act when asked to do so by a Member of the Scottish Parliament or a Member of Parliament.

STATUTORY REQUIREMENTS

The following list is not exhaustive but is intended to provide some examples of Statutory Requirements, Consents and Agreements.

- If you are a tenant, you must check the terms of your lease; you may find that you must obtain your landlord's written consent to certain approved works.
- All works and facilities must comply with the requirements of Health and Safety at Work etc Act 1974.
- Where the proposed works affect watercourses, the interests of neighbouring farmers and other parties should be kept in mind, eg owners of bridges, pipelines, fishing rights, etc. Before starting work, you must consult these other parties, and Scottish Environmental Protection Agency (SEPA)
- It is an offence under the Control of Pollution Act 1974 to discharge trade or sewerage effluent to relevant waters and, in some circumstances, onto or into land without the consent of SEPA. You must consult SEPA if the proposed works involve facilities for effluent disposal, or dirty rainwater collection works. You will require to enclose SEERAD's letter of approval with your claim form.
- Where water is to be used from a private source, you must obtain from the relevant local authority a certificate to the effect that the private source and supply are satisfactory.
- Building works must comply where appropriate with the Building Standards (Scotland) Regulations.
- You must notify the local planning authority in all cases where you intend to erect a new building, substantially alter an existing, or change the use of a building, eg from an agricultural to a non-agricultural use such as a tea-room or craft shop. Full planning permission is required in respect of a number of these works and you will require to submit the relevant consents with your application for financial assistance.
- A fire certificate may be necessary.
- If you intend to carry out work close to an oil, water or gas pipeline, you must notify the pipeline owner.
- Before carrying out any work at or near overhead electric cables, the appropriate electricity company must be given at least seven days notice of your proposal.
- Interference with British Telecom telephone circuits can be caused by mains electric fencing and the associated controller. If you intend to install an electric fencing system, you must

produce written evidence that British Telecom has no objection to the work being carried out.

- Many ancient monuments are protected by statute, and interference with them may lead to prosecution. These monuments include ancient burial grounds, camps and other earth works, primitive stone structures or listed buildings, and can be of great national importance. If your proposals might interfere with an ancient monument, you should find out well in advance of starting work whether it is protected and, if so, whether there are any objections to your proposals. To do this, contact Historic Scotland, Longmore House, Salisbury Place, Edinburgh, EH9 1SH. Enquiries about inhabited, or potentially habitable, historic buildings should be directed to the local planning authority.
- If you propose to fell trees, you should contact the nearest office of the Forestry Commission. You should also check that trees are not protected by a tree preservation order.
- The Wildlife and Countryside Act 1981 makes special provision for areas designated as National Nature Reserves and Sites of Special Scientific Interest. If you propose to carry out work in one of these designated areas, and the works could be potentially damaging to its environmental status, you must consult your local SEERAD Area Office. You should also consult your local Scottish Natural Heritage office at an early stage in the planning of your project. Their address and telephone number will be found in the local telephone directory or you may contact Barbara Bremner, Land Use Group Project Officer, Scottish Natural Heritage, Main Street, Golspie, Sutherland KW10 6TG, tel no: 01847 831843 for general advice. If you propose to carry out work in an area designated as a National Scenic Area, you must consult the appropriate local authority and enclose their response with your application form. Failure to do so may result in refusal of your application.
- If you propose to carry out work on a site designated under the Wild Birds Directive or Habitats Directive you should contact your local Scottish Natural Heritage office.
- The Agriculture Act 1986 places SEERAD under an obligation to achieve a balance between the interests of agriculture and the conservation of the natural beauty and amenity of the countryside, including its wildlife. This obligation applies whether or not an area is specially designated. If the work you have in mind is likely to create problems in relation to conservation, you should seek advice from your local SEERAD Area Office. The advice of Scottish Natural Heritage should be obtained. For any proposals within a designated Environmental Sensitive Area you are advised to consult your local SEERAD Office.

EXPECTED BENEFITS

The purpose of Annex 2 is to provide a list of expected benefits for each of the eligible measures.

The Expected Benefits per eligible measure aim to cover the wide-ranging aspects of projects development/outcome. The examples given for the expected benefits and the measurement of it are not exhaustive and may differ according to the nature of the project.

Eligible Measure	Expected Benefits	Measurement
A. INVESTMENTS IN HOLDINGS		
Eligible Measure Stock Accommodation	Floor space provided	number – metres ²
	Livestock spaces	number
	Liveweight gain	number – kilos
	Lower fodder losses	number
	Reduced stock losses	number
	Higher number of calves/lambs born	number
	Higher survival rate of calves/lambs	number
	Savings in man hours	number
	Savings in labour costs	£
	Less poaching – additional days grazing	number
Savings in wintering hogs away	£	
Storage Facilities	Capacity provided either floorspace or volume	number
	Lower losses of fodder/concentrated feed	number
	Prolonged life of machinery	number – years
	Savings in man hours	number
	Savings in labour costs	£
	Lower costs of agricultural requisites	£
Electricity/Water Supplies	Additional value of agricultural products	£
	Number of connections	number
	Floorspace/area of land served	number
	Savings in man hours	number
Stock Handling Facilities	Savings in labour costs	£
	Number of facilities	number
	Number of livestock handled	number
Hard Standings	Saving in man hours	number
	Area provided	number – metres ²
	Number of standings	number
	Reduction in feed costs	£
	Reduction in area needing reseeded	number – hectares/metres ²
	Increase in grazing area	number – hectare
Longer grazing period	number – months/days	

Eligible Measure	Expected Benefits	Measurement	
Waste Management	Capacity	number – metres ²	
	Savings in fertiliser costs	£	
	Savings in man hours	number	
	Savings in labour costs	£	
	Reduced risk of pollution	number %	
B. DIVERSIFICATION			
Alternative Agricultural Production	Field area planted	number – hectares	
	Yield per hectare	number – tonnes/ha	
	Area of tunnel production	number – metres ²	
	Yield per tunnel	number – kilos	
	Yield per annum	number – tonnes	
	Increase in yield per annum	number – tonnes	
	Number of varieties produced	number	
	Number of breeding animals in herd/flock	number	
	Number of stock reared	number	
	Value of output per animal	£	
	Total Sales output per annum	£	
	Increase in sales per annum	£	
	Employment	number – F/T number – P/T number – Casual number – Seasonal	
	Leisure, Recreation and Sporting Facilities	Months of operation per annum	number – months
		Number of activities available	number + text
Quality standards achieved, eg STB, Sports		number + text	
Number of customers per annum		number	
Increase in customers per annum		number	
Land area available for activity		number – hectares	
Area of managed water for fishing		number – metres ²	
Area of managed habitat		number – hectares	
Total Sales per annum		£	
Increase in sales per annum		£	
Employment		number – F/T number – P/T number – Casual number - Seasonal	

Eligible Measure	Expected Benefits	Measurement
Retailing of Processed Agricultural Products	Months of operation per annum	number – months
	Product range	number + text
	Value added products	number + text
	Additional benefits eg: local delivery	number + text
	Number of outlets	number – outlets
	Number of customers per annum	number
	Increase in customers per annum	number
	Sales mail order	£
	Sales e-commerce	£
	Pluriactivity eg: farm shop & café	number + text
	Total Sales per annum	£
	Increase in sales per annum	£
	Employment	number – F/T number P/T number – Casual number – Seasonal
Processing of Forest Products	Months of operation per annum	number – months
	Product range	number + text
	Sales of value added timber per annum	number + tonnes
	Number of customers per annum	number
	Increase in customers per annum	number
	Total Sales per annum	£
	Increase in sales per annum	£
	Employment	number – F/T number P/T number – Casual number – Seasonal
Residential Letting	Value of renovation works to local tradesman	£
	Increase in value of renovated property	£
	Number of public rooms provided	number
	Number of bedrooms provided	number
	Additional facilities eg garage, pony paddock	number + text
	Rental income per annum	£
Rural Services	Provision of Service – category	text
	Innovation eg: new to the area	number + text
	Number of customers local per annum	number
	Increase in customers per annum	number
	Total Sales per annum	£
	Increase in sales per annum	£
	Employment	number – F/T number – P/T number – Casual number – Seasonal

Eligible Measure	Expected Benefits	Measurement
Tourist Accommodation	Months of operation per annum	number – months
	Number of S/C units provided	number
	Occupancy rate for self catering units	number - weeks
	Number of beds per B&B unit	number
	Number of spaces per site, eg tents/caravans	number
	Innovative tourist attraction, eg Wigwams	number + text
	Quality standards achieved, eg STB	number + text
	Number of customers per annum	number
	Increase in customers per annum	number
	Total Sales per annum	£
	Increase in sales per annum	£
	Employment	number – F/T number – P/T number – Casual number – Seasonal
	Tourist Facilities	Months of operation per annum
Provision of Facilities – category		text
Provision of educational facilities		number + text
Access facilities, eg way-marked walks		number - metres
Projected visitor numbers		number
Increase in visitor numbers		number
Quality standards achieved, eg STB, SNH		number + text
Total Sales per annum		£
Increase in sales per annum		£
Employment		number – F/T number – P/T number – Casual number – Seasonal

TECHNICAL GUIDANCE LEAFLETS

1. Erection or Improvement of Agricultural Buildings.
2. Provision of Water Supplies.
3. Provision of Electricity.
4. Works associated with Agricultural Buildings including hardstandings, dungsteads and slurry stores.
5. Provision of equipment for the handling and treatment of sheep and cattle.