

Providing evidence of investment

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You must submit all required evidence through the Manage Applications and Claims (MAC) portal by the Completion and Evidence Deadline. This is nine months from the date shown on your Offer of Grant letter.

Where Scottish Government Rural Payments and Inseptions Division (SGRPID) has approved an extension in writing, you must submit your evidence by the revised deadline.

You must provide complete evidence for every approved investment and the full approved quantity included in your Offer of Grant.

Uploading evidence to MAC, or saving it in draft, is not submission. Your evidence is submitted only when you complete the final submission process in MAC.

Using MAC and uploading your evidence

Use Microsoft Edge, Google Chrome, Firefox or Safari to access MAC. No special browser settings are required. A cookie message may appear, but you do not have to accept optional cookies to use MAC.

For security, MAC will sign you out after two hours without a button being selected. Typing in a box does not reset the two-hour period. Select Save and continue regularly while adding your evidence so that your work is saved.

Each file you upload must be no more than 10 MB.

MAC accepts:

- Word documents: .doc and .docx
- PDF documents: .pdf
- images: .jfif, .jpeg, .png and .gif

Give each file a short, meaningful name so it is clear what it relates to. Where possible, use letters, numbers, hyphens or underscores and avoid special characters.

For example:

- PN01-invoice.pdf
- PN01-payment-evidence.pdf
- PN01-serial-number.jpeg

Make sure every document or image is clear, readable and relates to the relevant investment or evidence requirement. Check that each file appears in the uploaded documents list before continuing or submitting your evidence.

Maximum Cost investments

For an investment supported using a Maximum Cost, you must provide:

- a supplier invoice clearly identifying the approved investment;
- proof of payment showing the amount, date and recipient;
- geotagged photographs of the completed investment;
- the serial or unique identifier number, where applicable; and
- any additional evidence required by the [Capital Investment Guide](#) .

Invoices and payment evidence must be clearly traceable to the approved investment and demonstrate that it was purchased and paid for by the applicant business.

Further guidance is provided in:

- [Annex B – Invoice requirements](#) ;
- [Annex C – Payment evidence](#) ; and
- [Annex D – Taking and providing geotagged photographs](#) .

Standard Cost investments

You do not need to provide invoices or proof of payment for Standard Cost investments.

You must provide the evidence specified in the [Capital Investment Guide](#) to demonstrate that the full approved quantity, length or area has been completed to the required specification.

Unless the Capital Investment Guide states otherwise, this must include:

- geotagged photographs taken before work started; and
- geotagged photographs taken after completion.

Whole Farm Plan evidence

You must provide the front page of each of the two Whole Farm Plan audits or plans used to meet the eligibility requirements set out on the [Whole Farm Plan requirements](#) page.

Each front page must show:

- the name of the audit or plan;
- the business name; and
- the date it was prepared.

For a Basic Payment Scheme (BPS) claimant, the audits or plans must correspond with those declared on the 2026 Single Application Form (SAF) and must have been completed by 15 May 2026.

For an applicant who did not claim BPS, both audits or plans must be completed before the FFIS evidence is submitted.

You do not need to provide the full audit or plan unless SGRPID asks you to do so.

Your Whole Farm Plan evidence should be provided once as part of your FFIS evidence submission. It does not need to be provided separately for each approved investment

Requests for further information or evidence

If SGRPID asks for further information or evidence, you must usually provide it within 10 Working Days of the date the request is treated as received. A longer period applies where the request allows one.

You may request an extension before the response period expires. An extension applies only where SGRPID confirms it in writing.

If you do not respond within the applicable period, SGRPID may decide the matter using the information available. It may also treat the relevant evidence as not having been provided.

Where this means satisfactory evidence has not been provided for every approved investment, the whole grant may be recovered in accordance with the guidance set out on the [Reconciliation and recovery of grant](#) page

A request for further information does not extend the Completion and Evidence Deadline unless SGRPID separately confirms an extension in writing.

Important

Submitting evidence does not automatically release the hold on your other agricultural support payments. The hold will remain until your evidence has been assessed and verified and SGRPID has confirmed compliance with your Offer of Grant.

Providing false or misleading information

You must ensure that all information and evidence you provide in connection with FFIS is complete, accurate and genuine.

This applies to:

- your application;
- acceptance of your Offer of Grant;

- any Minimal Financial Assistance information or confirmation;
- evidence of investment;
- any further information requested by SGRPID;
- inspections;
- monitoring; and
- the retention period.

You must not:

- withhold relevant information;
- provide false, inaccurate, incomplete or misleading information; or
- provide altered, fabricated or otherwise false evidence.

If you discover that information or evidence you have provided is incorrect or incomplete, you must tell SGRPID immediately.

Providing or withholding false, inaccurate, incomplete or misleading information may result in:

- withdrawal of an Offer of Grant;
- recovery of all or part of the grant, together with any applicable interest;
- deductions or recovery from other agricultural support payments;
- referral for investigation; and
- where permitted by law and the applicable scheme rules, an effect on entitlement to current or future agricultural support.

Knowingly or recklessly providing false information or evidence may result in prosecution.

Reconciliation and recovery of grant

FFIS grant is paid in advance and remains provisional until SGRPID has assessed and verified your evidence, completed any necessary checks or inspection and reconciled the grant.

Each approved investment listed in your Offer of Grant will be reconciled separately.

Reconciliation does not allow you to omit an approved investment, reduce an approved quantity or transfer grant between approved investments.

Maximum Cost investments

For each Maximum Cost investment, the grant supported will be limited to the lower of:

- the grant amount shown for that investment in your Offer of Grant; and
- the grant calculated from the verified eligible expenditure, using the applicable grant rate and published Maximum Cost.

Where the verified eligible expenditure is lower than the amount used to calculate the grant paid, the difference will be recovered.

A lower purchase price for a Maximum Cost investment is not, by itself, a breach where the approved investment has been completed in full and meets all applicable requirements.

Standard Cost investments

For each Standard Cost investment, the grant supported will be limited to the lower of:

- the grant amount shown for that investment in your Offer of Grant; and
- the grant calculated from the verified eligible quantity, length or area using the published Standard Cost and applicable grant rate.

Where SGRPID approved a reduced quantity, length or area in writing before the Completion and Evidence Deadline, the grant will be recalculated using the revised approved quantity. Any resulting overpayment will be recovered.

No transfer between investments

Expenditure above the approved cost or grant amount for one investment cannot increase the grant payable for that investment and cannot be transferred, balanced or used to offset:

- an underspend on another investment;
- a reduction in eligible expenditure;
- an incomplete approved quantity; or
- ineligible expenditure relating to another investment.

The amount recoverable following reconciliation will be the difference between the grant paid and the total grant supported across the individual approved investments.

Failure to complete the whole approved project

Unless SGRPID approved a change in writing beforehand, you must purchase or complete every approved investment and the full approved quantity by the Completion and Evidence Deadline. You must also provide satisfactory evidence for every approved investment.

The whole FFIS grant, together with any applicable interest, will be recovered where you:

- fail to complete any approved investment or the full approved quantity without prior written approval;
- substitute an approved investment with a different investment without prior written approval; or
- fail to provide satisfactory evidence for every approved investment by the Completion and Evidence Deadline, including where required further information or evidence is not provided within the applicable period.

This whole-grant recovery rule does not apply solely because the verified eligible expenditure for a fully completed Maximum Cost investment is lower than expected. In that circumstance, only the resulting overpayment will be recovered unless another breach has occurred.

Other breaches of your Offer of Grant

SGRPID may recover all or part of the grant, together with any applicable interest, where you otherwise breach the scheme rules or your Offer of Grant. This includes, for example, where:

- an investment was committed to before your Offer of Grant was accepted;
- expenditure or an investment is ineligible;
- an ineligible payment method is used;
- an approved investment is used contrary to the scheme requirements;
- Whole Farm Plan requirements are not met;
- false, inaccurate or misleading information or evidence is provided;
- an inspection is refused or obstructed; or
- another condition of your Offer of Grant is breached.

The amount recovered will be determined in accordance with your Offer of Grant and its terms and conditions.

Recovery of amounts due

Where grant is to be recovered, SGRPID will notify you of:

- the amount to be repaid;
- the reason for recovery; and
- the timescale for repayment.

Interest may be charged in accordance with the terms and conditions of your Offer of Grant.

Where an amount due is not repaid, the Scottish Government may recover it by deduction or offset from other agricultural support payments due to your business.

The hold on other agricultural support payments may remain until the matter has been resolved and all amounts due have been recovered or otherwise secured.

Inspections

SGRPID may inspect your FFIS investments at any time during the six-year retention period.

An inspection may include checks of:

- information provided in your application and any declarations made;

- evidence you have submitted;
- relevant records and documents; and
- supported investments, including that they are present, operational where applicable and being used in accordance with the scheme requirements.

Inspections may be announced or unannounced, and you may be subject to more than one inspection during the retention period.

You must allow SGRPID, or anyone authorised to act on its behalf, reasonable access to:

- your farm or croft;
- supported investments; and
- relevant records.

You must also provide reasonable assistance and information during an inspection.

Important

If you refuse to allow an inspection, obstruct an authorised officer or fail to provide reasonable assistance, SGRPID will treat this as a breach of your Offer of Grant. SGRPID may recover all or part of the grant and charge interest, in accordance with the guidance set out on the [Reconciliation and recovery of grant](#) page

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