

Account Reconciliation as at : 22/11/2022

Ewen C Mackinnon

BRN: 129654

759/0120

Loans :

£

LFASS15	3,510.45	22/03/2016
LFASS16	3,510.45	22/05/2017
LFASS18	1,747.13	15/03/2019
BPS15	3,951.30	15/04/2016
BPS16	4,836.12	27/10/2016
BPS17	5,226.23	25/10/2017
BPS18	4,886.25	26/10/2018
BPS19	5,208.78	04/10/2019

SEAS Invoices :

AREA1089151	18.64
AREA1089152	628.10
AREA1089153	18.64
AREA1089154	628.10
AREA1089191	17.21
AREA1089192	17.21
LFAS16 UNPOSTED	132.58
LFAS17 UNPOSTED	134.14
LFAS18 UNPOSTED	126.37

Total Debts 34,597.70

Offsets :

F212259	-1,171.38	06-JUL-2022 12:45
LFA1381	-472.46	24/02/2021
LFA1464	-984.29	17/01/2022
F150137	-3,853.70	13/06/2016
F150167	-97.60	28/06/2016
F160416	-4,836.12	18-APR-2017 14:00
F170836	-5,226.23	23-MAY-2018 16:00
F181218	-4,886.25	25-MAR-2019 14:10
LFA1232	-1,747.13	12/04/2019
LFA1199	-1,560.20	07/09/2018
LFA1172	-1,950.25	27/09/2017
LFA1149	-3,510.45	25/10/2016

Total recovered -30,296.06

Net Amount outstanding/(Refund) 4,301.64

Current SIACS balance 0.00

Difference 4,301.64 o/s debt

SEAS Extract

Check=0

-393.09 (Due to Unposted LFASS being added)

Number	Seq	Class	Days	Late	Due	Date	Currency	1,327.90	
								Original	Balance Due
AREA1089151		1 Invoice	591	10-Apr-21	GBP			18.64	18.64
AREA1089152		1 Invoice	591	10-Apr-21	GBP			628.1	628.1
AREA1089153		1 Invoice	591	10-Apr-21	GBP			18.64	18.64
AREA1089154		1 Invoice	591	10-Apr-21	GBP			628.1	628.1
AREA1089191		1 Invoice	591	10-Apr-21	GBP			17.21	17.21
AREA1089192		1 Invoice	591	10-Apr-21	GBP			17.21	17.21

From: [Redacted]
Sent: 04 January 2023 17:21
To: [Redacted]
Cc: [Redacted]
Subject: RE: ANG LFASS recoveries 759/0120 BRN 129654

Hi [Redacted],

Happy to explain. I have matched the offsets against the loans/payments they were specifically raised against.

As you can see on the recon offset *F212259 (£1,171.38)* was actually raised against the SUSSS 2021 Payment. For this reason I didn't put this offset against any of the loans in the table, however it has been included in the overall recon assisting in reducing the final total.

155	F170836	-5,226.23	23-MAY-2018 16:00			
156	F181218	-4,886.25	25-MAR-2019 14:10			
157	F212259	-1,171.38	06-JUL-2022 12:45	Offset relevant to SUSSS 2021 Payment		
158	LFA1149	-3,510.45	25/10/2016			

I could only locate one offset for BPS19 which was actually under the LFASS offset *LFA1381 (£472.46)*.

So what the table is showing is *F212259* was removed from the BPS loans calculation and *LFA1381* was included;

Diff between offsets removed/added		Diff between outstanding amounts	
1,171.38	<i>F212259</i>	4,736.32	<i>Difference on recon</i>
- 472.46	<i>LFA1381</i>	- 4,037.39	<i>expected difference noted in</i>
698.92		698.93	[Redacted] <i>email</i>

This explains the difference between our calculations (rounding difference occurred). I'd like to iterate **all of the offsets listed in the reconciliation have been included in reducing the overall figure**. This side table was just for everyone's info and also to help me match everything up see if anything is missing.

Hope this has helped, if I need to further clarify let me know!

Thanks 😊

[Redacted]

[Redacted]

Loans Reconciliation and Reporting Officer |
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From: [Redacted]
Sent: 23 December 2022 11:07
To: [Redacted]
Cc: [Redacted]
Subject: RE: ANG LFASS recoveries 759/0120 BRN 129654

RPID Recoveries

The figure [Redacted] has highlighted relates to the 2019 BPS loan, and overall the business was paid in total £24,108.68 in respect of BPS, but we carried out offsets of £20,071,29 (from BPS) giving a difference of £4,037.39, so can you please clarify as I appreciate this may be down to offset made against something else.

Thanks

[Redacted]

From: [Redacted]
Sent: 23 December 2022 10:45
To: [Redacted]
Cc: [Redacted]
Subject: RE: ANG LFASS recoveries 759/0120 BRN 129654

Morning

I just want check something from the recent reconciliation report as I am not fully understanding the figures.

Below is a snip of the area that's causing me a bit of confusion. I can see all the figures in the embedded table are colour coded and match the offsets listed alongside, except the BPS19 amount highlighted below.

Apologies if this is a silly question or there is something obvious that I'm missing, but I want to make sure these figures are correct before speaking to the agent. As you can imagine, when the producer was initially dismayed at the first figure we gave of £4301.64, this figure of £30,391.40 amount owing is going to cause much concern.

Yellow = added into reconciliation manually

Ewen C Mackinnon		BRN: 129654	759/0120	Does this offset the total loan value?			
F150137	-3,853.70	13/06/2016		LFASS15	3,510.45	22/03/2016	-
F150167	-97.60	28/06/2016		LFASS16	3,510.45	22/05/2017	-
F160416	-4,836.12	18-APR-2017 14:00		LFASS18	1,747.13	15/03/2019	-
F170836	-5,226.23	23-MAY-2018 16:00		BPS15	3,951.30	15/04/2016	0.00
F181218	-4,886.25	25-MAR-2019 14:10		BPS16	4,836.12	27/10/2016	-
F212259	-1,171.38	06-JUL-2022 12:45	Offset relevant to SUSSS 2021 Payment	BPS17	5,226.23	25/10/2017	-
LFA1149	-3,510.45	25/10/2016		BPS18	4,886.25	26/10/2018	-
LFA1172	-1,950.25	27/09/2017		BPS19	5,208.78	04/10/2019	4,736.32
LFA1199	-1,560.20	07/09/2018					
LFA1232	-1,747.13	12/04/2019					
LFA1381	-472.46	24/02/2021					
LFA1464	-984.29	17/01/2022					
LFA1558	984.29	13/12/2022					
	0.00						

Many thanks

[Redacted]
 Higher Agricultural Officer
 Rural Payment & Inspections Division
 Inverness Area Office
 28 Longman Road
 IV1 1SF
 Tel: [Redacted]
 Fax: 01463 714697



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From: [Redacted]
Sent: 22 December 2022 09:59
To: [Redacted]
Cc: [Redacted]
Subject: FW: ANG LFASS recoveries 759/0120 BRN 129654

Morning [Redacted]

[Redacted]

View Payments								
Scheme Year		2021						
Pillar 1								
Scheme	Region	Pre-Penalty (GBP)	Pre-Penalty (EUR)	Amount (GBP)	Amount (EUR)	Calculation Date	Status	View
SUSSS	Not Applicable			1171.38	1314.80	25/04/2022	Paid	View
Totals		0	0	1171.38	1314.80			
Payment Details - Pillar 1:								
Date	Advance	Gross	Offsets	*Recoveries	Net	Our Reference	View	
06/07/2022	N	1314.80	0.00	1314.80	0.00	F212259	View	
Totals		1314.80	0.00	1314.80	0.00			

Other than that, everything else looks to be correct to me.

Thanks

[Redacted]

From: [Redacted]

Sent: 21 December 2022 18:18

To: [Redacted]

Cc: [Redacted]

Subject: RE: ANG LFASS recoveries 759/0120 BRN 129654

Hi [Redacted]

Myself and [Redacted] have reviewed the reconciliation together and we are confident in all of the calculations however we have decided to omit the SUSSS 2020 & 2021 amounts paid out to the producer that were detailed in [Redacted] 2nd December email (please see highlighted screenshot below).

The table details the payments made are exactly what the producer was due and we wouldn't usually include these in a recon. I was initially thrown as there is an offset in the reconciliation F212259 that is offsetting the 2021 SUSSS payment. We're not aware of any reason this payment was recovered and are working on the assumption this could possibly be IDS picking up a payment going out and attempting to recoup any outstanding debt?

I'd be grateful for everyone's expertise on this before confirming. Is there a known reason for the offset of the SUSSS 2021 payment or if we are along the right lines with IDS trying to claim back debt in general? I couldn't find any information on the RP&S 'payment details' file to explain the offset.

YEAR	EURO			GBP		
	Due	Paid		Due	Paid	
2015	€ 8,191.36	€ 8,194.82		£5,990.26	£5,992.79	-£2.53
2016	€ 0.00	€ 9,785.87		£0.00	£8,340.30	-£8,340.30
2017	€ 0.00	€ 10,136.38		£0.00	£9,069.02	-£9,069.02
2018	€ 0.00	€ 8,620.14		£0.00	£7,696.15	-£7,696.15
2019	€ 0.00	€ 0.00		£0.00	£0.00	£0.00
2020	€ 1,476.64	€ 1,476.64		£1,315.57	£1,315.57	£0.00
2021	€ 1,314.80	€ 1,314.80		£1,171.38	£1,171.38	£0.00
	€ 10,982.80	€ 39,528.65	-€ 28,545.85	£8,477.21	£33,585.21	-£25,108.00

I know this is still a bit of back and forth, I've put together below the 2 potential outcomes of this recon pending everyone's input on the SUSSS payments (just to give a ballpark of the outstanding balance) and attached the recon to give the full picture.

Recon total excluding SUSSS 20/21 payments	£30,391.40	Current recon* (attached)
Recon total <u>including</u> SUSSS 20/21 payments	£32,878.35	

Thanks,

[Redacted]

[Redacted]

Loans Reconciliation and Reporting Officer |
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From: [Redacted]

Sent: 21 December 2022 15:06

To: [Redacted]

Cc: [Redacted]

Subject: RE: ANG LFASS recoveries 759/0120 BRN 129654

Afternoon

Just trying to tidy up some cases before the end of the year and the festive holidays.

Are we in a position yet to confirm the level of debt owing so that I can pass this on to the agent.

Many thanks

[Redacted]

From: [Redacted]

Sent: 16 December 2022 14:53

To: [Redacted]

Cc: [Redacted]

Subject: RE: ANG LFASS recoveries 759/0120 BRN 129654

[Redacted]

Thanks for helping to move this forward.

[Redacted]

From: [Redacted]
Sent: 16 December 2022 14:48
To: [Redacted]
Cc: [Redacted]
Subject: RE: ANG LFASS recoveries 759/0120 BRN 129654

Hi all,

Just to keep you updated the reconciliation has been completed and I've passed it to [Redacted] for review before returning it back just so I'm confident as it's been a complex case. Thanks all for your help and knowledge on this, it's a first for me but I've learnt a bit more now!

Have a good weekend, thanks!

[Redacted]

[Redacted]
Loans Reconciliation and Reporting Officer |
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From: [Redacted]
Sent: 15 December 2022 17:36
To: [Redacted]
Cc: [Redacted]
Subject: RE: ANG LFASS recoveries 759/0120 BRN 129654

Hi [Redacted]

Thanks very much for sending that over. I'll prioritise the reconciliation first thing tomorrow. I'll need to pass it over to [Redacted] to review before I return it just to ensure its correct to the best of our knowledge.

Thanks,

[Redacted]

[Redacted]
Loans Reconciliation and Reporting Officer |

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From: [Redacted]
Sent: 15 December 2022 16:58
To: [Redacted]
Cc: [Redacted]
Subject: FW: ANG LFASS recoveries 759/0120 BRN 129654

[Redacted]

I've started preparing the attached debt memo for BRN 129654, unfortunately I've not had a chance to complete it and I'm now on leave as of today. As discussed I will confirm the amounts with [Redacted] that should be recovered for 2016 – 2018 to allow her to prepare her reconciliation.

[Redacted]

Sorry I haven't sent over the debt memo yet but I can confirm the following amounts to recover for 2016 -2018:

2016	
Scheme	Recovery
Greening	£1,715.82
BPS	£4,421.13
SUSSS	£2,203.35
Total	£8,340.30

2017	
Scheme	Recovery
Greening	£1,801.40
BPS	£4,337.14
SUSSS	£2,930.48
Total	£9,069.02

2018	
Scheme	Recovery
Greening	£1,794.83
BPS	£4,013.95
SUSSS	£1,887.37
Total	£7,696.15

I hope this allows you to do your reconciliation, as agreed with [Redacted] I will send the completed debt memo when I come back from leave.

Many thanks

[Redacted]

[Redacted]

Direct Payments Team
Rural Payments and Inspections Division
Q1 Spur
Saughton House

Please Note: I am currently working from home | Preferred Contact – Email or Teams | Part-time – Wednesday & Thursday



From: [Redacted]
Sent: 15 December 2022 11:54
To: [Redacted]
Cc: [Redacted]
Subject: FW: ANG LFASS recoveries 759/0120 BRN 129654

Hi [Redacted]

I'll prepare the debt memo for BRN 129654 today.

[Redacted]

[Redacted]

Direct Payments Team
Rural Payments and Inspections Division
Q1 Spur
Saughton House

Please Note: I am currently working from home | Preferred Contact – Email or Teams | Part-time – Wednesday & Thursday



From: [Redacted]
Sent: 15 December 2022 11:36
To: [Redacted] [Redacted] [Redacted]< [Redacted]
Cc: [Redacted]<[Redacted] [Redacted] [Redacted] [Redacted]Redacted]
Subject: FW: ANG LFASS recoveries 759/0120 BRN 129654

[Redacted] / [Redacted]

[Redacted]

As per the e-mail string below can you please raise a debt memo for this business covering years 2016 to 2018. Once completed can you also liaise with [Redacted] so she can complete the reconciliation and pass to [Redacted] who is still to advise the business of the actual outstanding debt position. If possible can you please deal with this one urgently.

Thanks

[Redacted]

From: [Redacted]
Sent: 15 December 2022 11:01
To: [Redacted]
Cc: [Redacted]; [Redacted]; [Redacted] [Redacted]; [Redacted]; [Redacted]
Subject: FW: ANG LFASS recoveries 759/0120 BRN 129654

Hi [Redacted]

[Redacted]

I agree that [Redacted] should raise a DNM for BRN 129654.

Thanks

[Redacted] Direct Payments Team | The Scottish Government
Q1 Spur, Saughton House, Edinburgh, EH11 3XD | [Redacted]

I work part-time and Monday is my non working day

From: [Redacted]>
Sent: 09 December 2022 14:45
To: [Redacted] [Redacted]
Cc: [Redacted] [Redacted]>; [Redacted]>; [Redacted]>
Subject: FW: ANG LFASS recoveries 759/0120 BRN 129654

[Redacted]

From: [Redacted]
Sent: 09 December 2022 14:02
To: [Redacted]
Cc: [Redacted] [Redacted]>; [Redacted]>; [Redacted]>
Subject: RE: ANG LFASS recoveries 759/0120 BRN 129654

[Redacted]

From: [Redacted]
Sent: 08 December 2022 13:08
To: [Redacted]

Cc: [Redacted]>; [Redacted] [Redacted]>; [Redacted]
Subject: RE: ANG LFASS recoveries 759/0120 BRN 129654

[Redacted]

From: [Redacted]>
Sent: 06 December 2022 14:38
To: [Redacted]>; [Redacted]>; [Redacted] [Redacted] [Redacted]<LFASS_CSD_mailbox@gov.scot>
Cc: [Redacted] [Redacted]
Subject: RE: ANG FW: LFASS recoveries 759/0120 BRN 129654

[Redacted]

From: [Redacted]
Sent: 02 December 2022 11:46
To: [Redacted]>; [Redacted]>; [Redacted]>; [Redacted]
Cc: [Redacted] [Redacted]<[Redacted] [Redacted]>
Subject: FW: ANG FW: LFASS recoveries 759/0120 BRN 129654

[Redacted]

I have had a look at the Pillar 1 figures and may need the LFASS team to check/confirm their figures (if required), once [Redacted] has had time to look at the case again.

I agree that although the reconciliation shows the loans paid. It doesn't seem to include the BPS/ Greening overpayments. I therefore ran the IDS report (see attached) and you will see that if you filter column N (Exchange rate) it is only picking up years 2015 (0.73129), 2016 (0.85228) and 2017(0.8947). Also, year 2015 seems okay, but years 2016 to 2017 show the last calculation date of 3/12/2019 (not the 2021 recalculations), and there is nothing showing for 2018, which may explain why [Redacted] hasn't included those figures. She has however reported all offsets made correctly. I also note that this business has had prepayment holds applied before every payment run, and I think this may be why it is not being included in the IDS run.

[Redacted]

As per above, would you mind looking at this reconciliation again? Do you know of the debts outlined below for pillar 1. Also, I don't always know all amounts offset for other schemes as well as any debts outstanding, so I appreciate the overall overpayment may be reduced.

In summary I calculate the overall total that was due to the business under Pillar 1 of £8,477.21, but we paid them £33,585.21 (made up of £20,071.29 which were used as offsets (matches the figures in the reconciliation) plus balances paid to the business of £13,513.92) leaving a £25,108.00 overpayment. However, as we also

paid BPS loans totalling £24,108.68, of which it seems only the £20,071.29 was offset, they still owed £4,037.31 for that, giving a total overpayment of £29,145.31. These calculations are based on the screen of RPS today, which in summary for Pillar 1 calculates as follows:

YEAR	EURO			GBP		
	Due	Paid		Due	Paid	
2015	€ 8,191.36	€ 8,194.82		£5,990.26	£5,992.79	-£2.53
2016	€ 0.00	€ 9,785.87		£0.00	£8,340.30	-£8,340.30
2017	€ 0.00	€ 10,136.38		£0.00	£9,069.02	-£9,069.02
2018	€ 0.00	€ 8,620.14		£0.00	£7,696.15	-£7,696.15
2019	€ 0.00	€ 0.00		£0.00	£0.00	£0.00
2020	€ 1,476.64	€ 1,476.64		£1,315.57	£1,315.57	£0.00
2021	€ 1,314.80	€ 1,314.80		£1,171.38	£1,171.38	£0.00
	€ 10,982.80	€ 39,528.65	-€ 28,545.85	£8,477.21	£33,585.21	-£25,108.00

BPS Loans paid	
2015	£3,951.30
2016	£4,836.12
2017	£5,226.23
2018	£4,886.25
2019	£5,208.78
2020	£0.00
2021	£0.00
	£24,108.68

Payments & Offsets						
	Euro			GBP		
	Paid	Offsets against loan or debt	Balance to Business	Paid	Offsets against loan or debt	Balance to Business
2015	€ 8,194.82	€ 5,403.19	€ 2,791.63	£5,992.79	£3,951.30	£2,041.49
2016	€ 9,785.87	€ 5,674.34	€ 4,111.53	£8,340.30	£4,836.13	£3,504.17
2017	€ 10,136.38	€ 5,841.32	€ 4,295.06	£9,069.02	£5,226.23	£3,842.79
2018	€ 8,620.14	€ 5,472.89	€ 3,147.25	£7,696.15	£4,886.25	£2,809.90
2019	€ 0.00	€ 0.00	€ 0.00	£0.00	£0.00	£0.00
2020	€ 1,476.64	€ 0.00	€ 1,476.64	£1,315.57	£0.00	£1,315.57
2021	€ 1,314.80	€ 1,314.80	€ 0.00	£1,171.38	£1,171.38	£0.00
	€ 39,528.65	€ 23,706.54	€ 15,822.11	£33,585.21	£20,071.29	£13,513.92

Current Total Due	£8,477.21
Total Paid (Offset + Balance to Business)	£33,585.21
Overpaid	-£25,108.00
Total Loan Paid	£24,108.68
Total Offset	£20,071.29
Balance Still owed	-£4,037.39
Overall amount overpaid	£29,143.39

[Redacted]

I am including you both for information because of the IDS issue. I recall in the past raising an issue (I think with [Redacted] and you [Redacted]) about IDS not picking up all cases, but I don't recall what happened with this. Do you?

Thanks

[Redacted]

From[Redacted]

Sent: 01 December 2022 09:09

To: [Redacted]

Subject: FW: LFASS recoveries 759/0120 BRN 129654

Good Morning

I was wondering if I could ask someone to have a look over both the reconciliation reports for business 759/0120 to verify the outstanding debt amount for Ewen C Mackinnon.

[Redacted] has compiled debt reconciliation report for us, with regards to recoveries being made against LFASS payments for the producer, who had asked for a figure of the outstanding debt.

He has come back asking for a further breakdown as he disagrees with the amount being recovered. I have checked through his BPS payments and wonder if the amount owing is actually higher as [Redacted] report does not seem to include payments made in 2016 – 2018 - screen shot below of 2016 payments screen. Following a 2019 inspection, it was determined that the producer did not meet the minimum stocking density since 2016 and failed to meet the minimum activity on the land claimed on his SAF's which also made his SUSSS claim during this period, ineligible. Am I correct that these payments should be included in the debt recovery?

View Payments

Scheme Year

Pillar 1

Scheme	Region	Pre-Penalty (GBP)	Pre-Penalty (EUR)	Amount(GBP)	Amount(EUR)	Calculation Date
Basic Payment Scheme	REGION1	0.00	0.00	0.00	0.00	14/10/2021
Basic Payment Scheme	REGION3	0.00	0.00	0.00	0.00	14/10/2021
Greening Payment	REGION1	0.00	0.00	0.00	0.00	14/10/2021
Greening Payment	REGION3	0.00	0.00	0.00	0.00	14/10/2021
SUSSS	Not Applicable			0.00	0.00	15/10/2021
Totals		0.00	0.00	0.00	0.00	

Payment Details - Pillar 1:

Date	Advance	Gross	Offsets	*Recoveries	Net	Our Reference
16/05/2019	N	285.77	0.00	0.00	285.77	F161296
28/06/2017	N	2585.24	0.00	0.00	2585.24	F160541
15/06/2017	N	630.77	0.00	0.00	630.77	F160495
18/04/2017	Y	6284.09	0.00	5674.34	609.75	F160416
Totals		9785.87	0.00	5674.34	4111.53	

Many thanks

[Redacted]

Higher Agricultural Officer
Rural Payment & Inspections Division
Inverness Area Office
28 Longman Road
IV1 1SF
Tel: [Redacted]
Fax: [Redacted]



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From: [Redacted]>
Sent: 22 November 2022 16:38
To: [Redacted] [Redacted]
Cc: [Redacted]>; [Redacted]
Subject: RE: LFASS recoveries 759/0120 BRN 129654

Hi all,

Please find attached the reconciliation for this business. Happy to confirm SIACS is showing the correct debt balance. Recon has an overall outstanding balance of £4,301.64.

(one pence difference due to roundings with LFASS19)

Thanks,

[Redacted]

[Redacted]

Loans Reconciliation and Reporting Officer |
BETC | RPID Finance | ARE



Scottish Government
Riaghaltas na h-Alba
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From: [Redacted]

Sent: 22 November 2022 12:37

To: [Redacted] [Redacted]

Cc: [Redacted]>; [Redacted]**Subject:** FW: LFASS recoveries 759/0120 BRN 129654

[Redacted]

Can you please arrange a reconciliation for BRN 129654 looking for current debt balance (see emails below)

Many thanks

[Redacted]

[Redacted] | [Recoveries Co-Ordinator](#) | Agriculture and Rural Economy Directorate | Scottish Government | P1 Spur | Saughton House | Broomhouse Drive | Edinburgh | EH11 3XD | Tel: [Redacted]



gov.scot

From: [Redacted]>

Sent: 22 November 2022 10:02


To: [Redacted]>; [Redacted]>

Cc: [Redacted]>; [Redacted]>

Subject: RE: LFASS recoveries 759/0120 BRN 129654

Hi [Redacted]

The LFASS team doesn't manage the debts for this, but the SIACS debt screen was showing a debt of £4,301.65 on 09 Nov 2022-



BRN: 129654 Current MFC: 759/0120
 Business Name: Ewen C Mackinnon
 Area Office: Inverness

Recoveries

Created Date	Created By	Calculated Date	Capital Amount	Interest Amount	Total Amount	SEAS Invoice No	SEAS Customer No	Recov	Cancel
15-NOV-2022	SIACS_DBA	09-NOV-2022	4,301.65	0.00	4,301.65	Loan and/or oth	647950	<input type="checkbox"/>	<input checked="" type="checkbox"/>
09-NOV-2022	SIACS_DBA	25-OCT-2022	4,301.65	0.00	4,301.65	Loan and/or oth	647950	<input type="checkbox"/>	<input checked="" type="checkbox"/>
01-NOV-2022	SIACS_DBA	25-OCT-2022	4,301.65	0.00	4,301.65	Loan and/or oth	0	<input type="checkbox"/>	<input checked="" type="checkbox"/>
25-OCT-2022	SIACS_DBA	17-OCT-2022	4,301.65	0.00	4,301.65	Loan and/or oth	0	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17-OCT-2022	SIACS_DBA	16-SEP-2022	4,301.65	0.00	4,301.65	Loan and/or oth	0	<input type="checkbox"/>	<input checked="" type="checkbox"/>

RPID Recoveries – Please could you confirm the current debt value for this business?

Thanks

[Redacted]

From: [Redacted]

Sent: 21 November 2022 14:56

To: [Redacted]

Cc: [Redacted] [Redacted]

Subject: LFASS recoveries 759/0120 BRN 129654

Hi [Redacted]

We've received a query from the agent for the above business regarding LFASS recoveries.

A 2019 GPS inspection was carried out which found that the applicant had failed to meet the BPS 0.05 lu/ha minimum SD for Region 3 land for the period 2016 – 2019 which resulted in recoveries to the BPS payments.

Debts have been recovered from subsequent LFASS payments but the applicant has requested if we can give them an idea of how much debt is outstanding.

Any queries please let me know

Thanks

[Redacted]

[Redacted]
Higher Agricultural Officer
Inverness Area Office

Office: [Redacted]
Direct: [Redacted]
Mobile [Redacted]

[Redacted]

[Redacted]

From: [Redacted]
Sent: 05 January 2023 08:59
To: [Redacted]
Subject: RE: ANG LFASS recoveries 759/0120 BRN 129654

Hi [Redacted]

Thank you for explaining, that makes sense now 😊

[Redacted]

From: [Redacted]
Sent: 04 January 2023 17:21
To: [Redacted]
Cc: [Redacted]
[Redacted]
[Redacted]

Subject: RE: ANG LFASS recoveries 759/0120 BRN 129654

Hi [Redacted]

Happy to explain. I have matched the offsets against the loans/payments they were specifically raised against.

As you can see on the recon offset F212259 (£1,171.38) was actually raised against the SUSSS 2021 Payment. For this reason I didn't put this offset against any of the loans in the table, however it has been included in the overall recon assisting in reducing the final total.

155	F170836	-5,226.23	23-MAY-2018 16:00	
156	F181218	-4,886.25	25-MAR-2019 14:10	
57	F212259	-1,171.38	06-JUL-2022 12:45	Offset relevant to SUSSS 2021 Payment
158	LFA1149	-3,510.45	25/10/2016	

I could only locate one offset for BPS19 which was actually under the LFASS offset LFA1381 (£472.46).

So what the table is showing is F212259 was removed from the BPS loans calculation and LFA1381 was included;

Diff between offsets removed/added	
1,171.38	F212259
- 472.46	LFA1381
<u>698.92</u>	

Diff between outstanding amounts	
4,736.32	Difference on recon
- 4,037.39	expected difference noted in Angelas email
<u>698.93</u>	

This explains the difference between our calculations (rounding difference occurred). I'd like to iterate **all of the offsets listed in the reconciliation have been included in reducing the overall figure**. This side table was just for everyone's info and also to help me match everything up see if anything is missing.

Hope this has helped, if I need to further clarify let me know!

Thanks 😊

[Redacted]

[Redacted]

Loans Reconciliation and Reporting Officer |
BETC | RPID Finance | ARE



Scottish Government
Riaghaltas na h-Alba
gov.scot

From: [Redacted]

Sent: 23 December 2022 11:07

To: [Redacted]

[Redacted]

Cc: [Redacted]

[Redacted]

Subject: RE: ANG LFASS recoveries 759/0120 BRN 129654

RPID Recoveries

The figure Joyce has highlighted relates to the 2019 BPS loan, and overall the business was paid a total £24,108.68 in respect of BPS, but we carried out offsets of £20,071,29 (from BPS) giving a difference of £4,037.39, so can you please clarify as I appreciate this may be down to offset made against something else.

Thanks

[Redacted]

From: [Redacted]

Sent: 23 December 2022 10:45

To: [Redacted]

[Redacted]

Cc: [Redacted]

[Redacted]

Subject: RE: ANG LFASS recoveries 759/0120 BRN 129654

Morning