



# **INVEST NI GUIDANCE: EVIDENCE REQUIRED TO SUPPORT GRANT CLAIMS**

## Purpose

- Invest NI requires companies to provide supporting documentation alongside grant claims so that Invest NI can audit these to obtain assurance that the costs being claimed are in line with the terms of the Letter of Offer.
- The documentation required will vary depending on the cost types being supported within each grant.
- This document outlines Invest NI's documentation requirements by cost type.
- Invest NI reserves the right to request any additional information as required to obtain assurance that the claim submitted is in line with the terms of the Letter of Offer.
- A table detailing the standard documentation required for each cost type is included in **Annex A**
- A table detailing the cost types included within each grant is included in **Annex B**.
- The submission of supporting documentation alongside grant claims will assist Invest NI in processing grant claims efficiently.

## Annex A - Standard Documentation

Cost Type	Standard Documentation	Comments
Invoice Costs	Supplier Invoices	<p>Supplier invoices are required to provide Invest NI with assurance that claimed costs have been incurred in accordance with the Letter of Offer.</p> <p>Supplier invoices should:</p> <ol style="list-style-type: none"> <li>i. Be addressed to the legal entity detailed in the Letter of Offer.</li> <li>ii. Contain a unique identifier e.g. invoice number</li> <li>iii. Contain an invoice date.</li> <li>iv. Contain the supplier's name and address.</li> <li>v. Contain a sufficient description of the goods/services supplied to enable an assessment of their eligibility for grant.</li> <li>vi. Be itemised if covering multiple products/services to enable the identification and differentiation of project expenditure from non-project expenditure.</li> <li>vii. Contain the net and gross cost of the products/services supplied and any VAT charged where applicable.</li> </ol>
	Bank Statements	<p>Bank statements are required to provide Invest NI with assurance that claimed costs have been paid in accordance with the Letter of Offer.</p> <p>Bank statements should:</p> <ol style="list-style-type: none"> <li>i. Be for a bank account under the control of the legal entity detailed in the Letter of Offer.</li> <li>ii. Include the name of the account holder which should match the name of the legal entity detailed in the Letter of Offer</li> <li>iii. Include the last 3 digits of the account number</li> <li>iv. Be a formal bank statement including the bank name and details.</li> <li>v. Show the relevant dates and amounts for any payments being claimed.</li> </ol>
	BACS Listing	<p>Where a payment being claimed is part of a larger BACs payment and the bank statement only shows the total payment amount, the corresponding BACs listing should be provided.</p> <p>BACs listings should:</p> <ol style="list-style-type: none"> <li>i. Include the name of the account holder which should match the name of the legal entity detailed in the Letter of Offer</li> <li>ii. Show the individual payment being claimed.</li> </ol>

		<ul style="list-style-type: none"> <li>iii. Contain the BACs reference number, total payment amount and the date of payment which agrees to the bank statement.</li> </ul>
<b>Salaries/Wages - Full Salary</b>	Gross to Net Payroll Listings	<p>Gross to net payroll listings are required to provide Invest NI with assurance in relation to the existence of the employees and the salaries utilised to calculate the grant being claimed.</p> <p>Gross to net payroll listings may be appropriately redacted but must include:</p> <ul style="list-style-type: none"> <li>i. The name of the employer</li> <li>ii. Payroll date</li> <li>iii. Payroll tax period</li> <li>iv. Employee Reference numbers</li> <li>v. Gross and net pay for each employee</li> <li>vi. Total net pay which reconciles to the payment amount shown in the relevant bank statement</li> </ul>
	Contracts of Employment	<p>Contracts of employment are required to provide Invest NI with assurance that the employee meets any qualifying criteria set out in the Letter of Offer and is employed by the entity outlined in the Letter of Offer.</p> <p>Contracts of employment may be appropriately redacted but must include:</p> <ul style="list-style-type: none"> <li>i. The name of the employer and employee</li> <li>ii. Employment start date</li> <li>iii. Contracted weekly hours</li> <li>iv. Business location of the employee</li> <li>v. The signature of the employee named in the contract of employment.</li> </ul>
	HMRC Real Time Information (RTI) Current Position Report	<p>HMRC RTI Current Position Reports are required to provide Invest NI with assurance that relevant employer taxes for the period of the claim have been paid.</p>
	Bank Statements	<p>Bank statements are required to provide Invest NI with assurance over the existence of the Workers and the salaries being claimed.</p> <p>Bank statements should:</p> <ul style="list-style-type: none"> <li>i. Be provided for a bank account under the control of the legal entity detailed in the Letter of Offer.</li> <li>ii. Include the name of the account holder which should match the name of the legal entity detailed in the Letter of Offer</li> </ul>

		<ul style="list-style-type: none"> <li>iii. Be a formal bank statement including the bank name and details.</li> <li>iv. Show the date and net pay amount for any payroll periods being claimed.</li> </ul>
<b>Salaries/Wages - Hourly Rate</b>	Timesheets	<p>Timesheets are required to provide Invest NI with assurance that company employees have confirmed and that their supervisor has authorised the hours worked on the project that have been claimed.</p> <p>Timesheets should be provided in a non-editable format and include:</p> <ul style="list-style-type: none"> <li>i. The date of the activity</li> <li>ii. A description of the activity undertaken by the employee</li> <li>iii. The number of hours completed by the employee (capped to a maximum of 8 hours per day)</li> <li>iv. Signature of the employee that undertook the activity</li> <li>v. Signature of an authorising employee</li> <li>vi. Signature of the internal company trainer (skills grants only).</li> </ul> <p>Where a company wishes to use a bespoke time recording system or any other type of documentation instead of timesheets, their proposal must be reviewed and agreed in advance of any grant offer by Invest NI.</p>
	Gross to Net Payroll Listings	As per salaries/wages – full salary above
	Bank Statement(s)	As per salaries/wages – full salary above
<b>Employment</b>	Gross to Net Payroll Listings	As per salaries/wages – full salary above
	Bank Statement(s)	As per salaries/wages – full salary above above
	Contracts of Employment	As per salaries/wages – full salary above

<b>Trigger Grant</b>	Documentation required will vary based on the wording of the grant release trigger	Documentation required will vary based on the wording of the grant release trigger
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## Annex B – Grant Listing

Grant	Invoice Costs	Full Salary	Hourly Rate	Employment	Trigger Grant
Accelerator Programme					
Agri-Food Investment Initiative					
ATG Development					
ATG Employment					
ATG Management Salary					
ATG Revenue					
Business Innovation					
Capital					
CDS					
Cluster Acceleration					
Collaborative Growth					
Commercial POC					
Competence Centre Grant for R&D					
Development					
E-Business Investment					
Employment					
Energy Efficiency Capital					
From Student to First Sale					
Graduate Key Worker Salary					
Grant for R&D					
International Leadership Mentoring					
Key Worker Salary					
Leadership Mentoring					
Management Salary					
Resource Efficiency Capital					
Revenue					
SCRDF Key Worker Salary					
Shared Island Sustainability Capital Grant					
Skills Advancement					
Skills for Growth					

<b>Skills Growth</b>					
<b>Targeted Employment</b>					
<b>TDI</b>					
<b>Technical POC</b>					
<b>Trade Accelerator</b>					