**Notes on completing Training Grant Claim Form**

1. Training activity or training costs cannot commence prior to the project start date (see Letter of Offer). Such activity or costs can render the total project ineligible for grant support.
2. Claims should be submitted in line with the training plan(s) approved by Enterprise Ireland. General Training costs should be claimed under the General Training project. Only costs specifically related to the approved Management Development project can be claimed for grant under the Management Development project.
3. Only trainees who are direct employees of the grantee (as defined in the Letter of Offer) are eligible for support. Employees of other companies or associated or sister companies are not eligible for training grant support unless their costs specifically form part of the project as approved by Enterprise Ireland. Employees of overseas based companies or associated companies are not eligible for training grant support.
4. Costs, including trainer costs, need to have been paid for by the grantee prior to grant being claimed.
5. The provision of training records for classroom training and action learning training signed by both trainee and trainer is a mandatory requirement. Please consult your Lean-Operational Excellence Department Adviser if clarity is required as to what constitutes a valid training record.
6. In this Agreement “Salaries and Wages” means basic salary/wages exclusive of the employer’s PRSI contribution, wage subsidies, any bonus, overtime or other variable payments, paid to the employee, calculated as described in the Letter of Offer.
7. Only costs directly related to the approved training plan are eligible. The provision of consultancy or other professional services by training providers are not eligible costs for Training Grant support. Training carried out to comply with national mandatory standards (e.g. manual handling or health and safety training) is not eligible for support. Third party invoices will need to be clear and specific as to the type, content and date of training and the daily trainer rate being charged. Training provider invoices should clearly differentiate between Management Development and General Training activities.
8. Normal productive hours or duties are not eligible for training grant support. This is a State Aid Rule. If in any doubt do not include hours that could contribute to production output or normal duties. Action learning costs can be eligible only if approved as part of the project and in line with Enterprise Ireland limits. They should be discussed and agreed with the Lean-Operational Excellence Department Adviser.
9. Trainer daily rates are restricted to the maximum daily rates/days per project as defined in the Letter of Offer and are inclusive of any trainer travel/expenses cost.
10. The approved project relates to the training of a specific number of trainees (see Letter of Offer). If the number of trainees is significantly different (or likely to be significantly different) than the number of trainees for which grant was sought and approval given, then this could affect the amount of grant payment. Please discuss with your Lean-Operational Excellence Department Adviser.
11. Check any conditions of the Letter of Offer in relation to the maximum trainee costs in relation to the combined trainer/travel/subsistence costs. See Letter of Offer for details.
12. Do not include trainee (or internal trainer) time if that time is being supported by any other Enterprise Ireland support (for example Key Manager, Employment Grant or R&D Grant) or other State Aid.
13. Internal Trainer costs (i.e. internal trainer or trainee time) are not eligible for grant support under a Management Development Training grant.

**Common reasons for disallowances in Training Grants**

* Poor quality or no training records.
* Costs and/or training activity carried out prior to the project start date.
* Costs incurred and training activity after the Final Claim Date.
* Trainee numbers too low at final grant claim.
* Trainees not employees of the grantee.
* Trainee time claimed not supported by matching training record.
* Costs being claimed do not relate to training activity.
* Wage costs claimed exceed the maximum allowed in the Letter of Offer.
* Wage costs incorrectly calculated or inclusive of Employers PRSI, wages subsidies, bonus, overtime or allowances.
* Ineligible training activity, e.g. manual handling or health and safety training.
* Trainer daily costs exceed the maximum as allowed in the Letter of Offer.
* Trainer Travel & Subsistence that causes maximum allowable daily rate to be exceeded.
* Consultancy, financial advice or other professional services being claimed as training activity.
* Third party costs not actually paid for or not paid for by the grantee.
* Excessive staff Travel & Subsistence costs claimed.
* Staff for whom Key Manager Grant is approved also included in a Training Grant Claim.
* Costs claimed that are already the subject of separate Enterprise Ireland support, e.g. Leadership for Growth.
* Internal trainer (and related trainee) costs included in Management Development claims.
* General Training costs claimed as Management Development (higher grant rate).
* Costs unrelated to the approved training grant project.
* Excessive trainee or internal trainer times.

If clarification is required on any of the above, please contact your Lean-Operational Excellence Adviser.

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