Ireland's EU Structural Funds Programmes 2007 - 2013

Co-funded by the Irish Government and the European Union

EUROPEAN SOCIAL FUND

AN ROINN OIDEACHAIS AGUS SCILEANNA | DEPARTMENT OF EDUCATION AND SKILLS

ESF Aided Operations
Human Capital Investment Operational Programme (HCIOP) 2007 – 2013

"Investing in your future"

Sub-priority 1.8 – Vocational Training Opportunities Scheme (VTOS)

Department Circular 0049/2015

The inclusion of expenditure arising from the Vocational Training Opportunities Scheme (VTOS) activity within the Border Midlands and Western (BMW) Region under the HCI Operational Programme for the period from 1st January, 2014 to 31st December, 2015 has been approved by the Programme Monitoring Committee and accepted by the European Commission in order for Ireland to extract the full allocation of EU/ESF monies available under the Programme.

The introduction of this "new measure" will require ETB's located in the BMW Region who deliver VTOS activities to certify eligible expenditure onto the EUSF IT system to the Structural Funds Unit of the Department of Education and Skills. In line with other Further Education sub-priorities co-funded under HCIOP 2007-2013, the submission of expenditure for VTOS will be required at individual VEC operational level by the relevant ETB.

The National and EU rules and regulations that govern other ESF co-financed Further Education activities delivered by ETBs (e.g. Back to Education Initiative, Youthreach) are also applicable to VTOS. This includes compliance with EU publicity regulations in the form of 2007-2013 EU/ESF logos and posters, the retention of supporting documentation for a period of three years following the closure or partial closure of an Operational Programme (at least year end 2022) and the non-disposal of documentation without the instruction of the ESF Managing Authority (via Structural Funds Unit). Procedures Manuals should be updated to reflect this position.

Guidance on eligible expenditure for inclusion in VTOS claims is appended herewith (Appendix 1). Structural Funds Unit require that VTOS claims are certified and submitted by **before 31 December 2015** to meet EU Regulatory deadlines. Please note that the claim period end date of 31 October, 2015 has been agreed to allow for the ETBs to complete the certification of ESF claims before the 2015 year-end.

Certification and Submission of Claims

Expenditure Return Forms

In order to finalise expenditure returns and secure drawdown of ESF Aid, the following documentation should be completed and returned to the Structural Funds Unit (SFU) by **31st, December 2015.**

Enclosed with this Information Circular, please find:

- **2014 Expenditure Return Forms** (1st January 2014 to 31st December 2014) for the VTOS programme administered by your ETB/VEC. The Expenditure Return Forms have been customised for the programmes and are uniquely labelled with your ETB/VEC's details.

- **2015 Expenditure Return Forms** (1st January 2015 to 31st October 2015) for the VTOS programme administered by your ETB/VEC. The Expenditure Return Forms have been customised for the programmes and are uniquely labelled with your ETB/VEC's details.

Electronic B1 on the EUSF IT System

In addition to the Expenditure Return Forms, a related Electronic B1 form reflecting the amounts in the Expenditure Return Forms must be completed by the **31st, December 2015** for claim period 1st January 2014 to 31st October 2015.

- All amounts recorded should be correct to the nearest cent.
- 2014 and 2015 expenditure should be shown separately when completing electronic B1 form.
- Please refer to Department of Enterprise Trade & Employment, ESF 2007-2013, EUSF IT System User Manual, Level-1 Public Beneficiary Body Draft 5.1 26/02/2010 which was issued to all VEC's on 4th April, 2012.

Contacting the Structural Funds Unit

Feedback is most welcome in relation to any aspect of the returns process and any clarifications provided and agreed will be circulated to all ETB/VECs. Additional copies of all EU regulations and ESF Certifying Authority Circulars are available from the Structural Funds Unit on request. These regulations are also available on www.esf.ie/en/regulations_2007-2013.aspx

If you require any further clarification on this Circular or the eligibility of expenditure, please contact either:

Name	Telephone	E-mail
Mr. Patrick Costello	01-8896445	Patrick_Costello@education.gov.ie
Mr. Iain Maguire	01-8896592	Iain_Maguire@education.gov.ie

The Department of Education and Skills wishes to acknowledge the contribution that ETB's have made to the successful drawdown of ESF monies in the past and it greatly appreciates the continued efforts going forward in this regard.

Structural Funds Unit

Department of Education and Skills

3rd September 2015

Appendix 1

VTOS Expenditure for inclusion in ESF Claims

Pay

- The pay costs related to VTOS activities should be included in the ESF claims certified. These are pay costs that have supporting documentation to demonstrate the teachers/tutors/co-ordinators time on VTOS (e.g. timetable, timesheets and contracts) and the amounts actually paid out. These pay costs are acceptable for ESF co-financing on the basis that the students participating in VTOS courses are in line with the specific VTOS policy in place within the relevant ETB.
- Due to the additional risk associated with documentation required to support the ESF eligibility, as a prudent measure the pay costs of teachers/tutors delivering non-core VTOS courses (i.e. to dispersed VTOS students) should be **excluded** from ESF claims.
- The pay costs claimed should be for activities that have been incurred and paid out between 1 January 2014 and 31 October 2015. It is important that any pay costs paid after 1 January 2014 that relate to activity incurred prior to 1 January 2014 are not included in ESF claims. The 31 October 2015 cut-off date is to allow for ETBs to complete the certification of ESF claims before the 2015 year-end.

Training Allowances

- The VTOS training allowance paid to students should be included in the ESF claims certified. This is the main allowance paid to 'core' VTOS students and 'dispersed' VTOS students at a rate equivalent to their social welfare payment.
- It is recognised that the main VTOS training allowances are paid to students based on participation in their further education programmes and not on specific daily attendance. This payment of allowances based on participation is acceptable for ESF co-financing provided the allowance payments are in line with the specific VTOS policy in place within the relevant ETB, including the procedure to cease payments of the allowance for non-participation (e.g. unexplained prolonged absences) in the programme.
- Due to the additional risk associated with documentation required to support the ESF eligibility, as a prudent measure all other allowances paid to students (e.g. travel, lunch and childcare) should be **excluded** from the ESF claims.
- The allowances should be for activities that have been incurred and paid out between 1 January 2014 and 31 October 2015, including the allowances paid during the summer break that are in line with the specific VTOS policy in place within the relevant ETB. It is important that any allowances paid after 1 January 2014 that relate to activities incurred prior to 1 January 2014 are not included in ESF claims. The 31 October 2015 cut-off date is to allow for ETBs to complete the certification of ESF claims before the 2015 year-end