



# TRAINING AID FRAMEWORK 2

## GUIDANCE NOTES

Aid Scheme part-financed by the European Union  
Operational Programme II – Cohesion Policy 2007-2013  
*Empowering People for More Jobs and a Better Quality of Life*  
European Social Fund



Operational Programme II – Cohesion Policy 2007-2013  
Empowering People for More Jobs and a Better Quality of Life  
Aid Schemes part-financed by the European Union  
European Social Fund (ESF)  
Co-financing: EU Funds; National Funds; Private Funds



*Investing in your future*

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## **List of Acronyms**

CA	Certifying Authority <sup>1</sup>
CBM	Central Bank of Malta
DAS	Departmental Accounting System
DoC	Department of Contracts
ESF	European Social Fund
ETC	Employment and Training Corporation
GBER	Group Block Exemption Regulation
IAID	Internal Audit and Investigations Directorate
IB	Intermediate Body
ISC	Invoice Status Certificate
ITS	Institute of Tourism Studies
MA	Managing Authority
MCAST	Malta College of Arts, Science & Technology
MEDE	Ministry for Education and Employment
MFIN	Ministry for Finance
MFSA	Malta Financial Services Authority
NAO	National Audit Office
NCFHE	National Commission for Further and Higher Education
OLAF	European Anti-Fraud Office
OTS	On-The-Spot (Check)
PPCD	Planning and Priorities Co-ordination Department
SAMB	State Aid Monitoring Board
SFD07	Structural Funds Database 2007
TA	Technical Assistance
TAF2	Training Aid Framework 2
TFEU	Treaty on the Functioning of the European Union
UOM	University of Malta
VIIES	VAT Information Exchange System

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<sup>1</sup> Also referred to as the EU Paying Authority

# 1 Introduction

## 1.1 Scope of the Guidance Notes

The scope of these Guidance Notes is to provide assistance to applicants when applying for grants under the Training Aid Framework 2 (TAF2). The TAF2 is a scheme co-financed through the European Social Fund (ESF), the Maltese Government and the Employer. The TAF2 falls under Malta's Operational Programme II of the ESF - *'Empowering People for More Jobs and a Better Quality of Life'* for the 2007-2013 programming period.

The objective of the ESF under the European Union's Cohesion Policy 2007-2013 is to contribute to the European Union's economic and social policy by improving employment and job opportunities, encouraging a higher level of employment and the quality of jobs.

All applicants must abide by the Guidance Notes valid at the time of application and subsequent addenda, which can be found on the Employment and Training Corporation's website.

## 1.2 Rationale of the Scheme

TAF2 is intended to promote access to the training of persons actively participating in the Maltese labour market, with a view to increasing productivity and enhancing adaptability. It seeks to increase and/or improve the knowledge and skills of employed persons through funds granted by this scheme.

The scheme is in line with the Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the common market in application of Articles 107 and 108 of the TFEU (General Block Exemption Regulation)<sup>2</sup>.

### 1.2.1 Available Budget

Notwithstanding the eligibility criteria and other terms and conditions as may be in force from time to time, it is to be noted that funds available under the scheme are subject to a budget of €2.5 million. Grants will be provided on a first-come first-served basis.

## 1.3 Roles and Responsibilities

### 1.3.1 The Employment and Training Corporation (ETC)

The overall responsibility for the management and implementation of the TAF2 is of the ETC. ETC is the designated Intermediate Body (IB) for the implementation of the TAF2. The responsibilities of the IB amongst others include:

- a) Wide dissemination of the aid scheme including promotions through various forms of media;
- b) Provision of clear and detailed information to potential Beneficiaries on the following:
  - The eligibility criteria to be met in order to qualify for financing under the TAF2.
  - The contact persons who can provide information on the scheme.
- c) Receipt of TAF2 applications;
- d) Presides over the evaluation process;
- e) Enters into a Grant Agreement with eligible Applicants (Beneficiaries);

<sup>2</sup> The Regulation can be accessed using the following link; <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32014R0651&from=EN>

- f) Monitors the implementation of operations under the scheme;
- g) Carries out documentary and physical on the spot checks;
- h) Initiation of the payment process in the Structural Funds Database 2007-13.

### 1.3.2 The Beneficiary

- a) In the case of the TAF2, the Beneficiary is the body implementing an operation that is approved by the IB and has signed a Grant Agreement with the latter;
- b) The Beneficiary is responsible to implement the operation in line with the terms and conditions of the Grant Agreement signed with the IB and the TAF2 Guidance Notes. The Beneficiary should always be guided by the principles of good governance, sound financial management, fairness and transparency;
- c) The list of Beneficiaries benefiting from aid schemes funded through the ESF will be listed on the ETC website: <http://www.etc.gov.mt>

### 1.3.3 The Line Ministry

The Line Ministry within the Ministry for Education and Employment (MEDE) is responsible for:

- a) Ensuring that the IB carried out its checks; and
- b) Raising the commitment in the Departmental Account System.

### 1.3.4 The Treasury

The Treasury Department (EU Funds Management Unit) within the Ministry for Finance is responsible for:

- a) Carrying out relevant checks particularly that the expenditure and supporting documentation is correct and in line with national financial regulations; and
- b) Effecting reimbursement to Beneficiaries through the Central Bank of Malta.

## 2 Eligibility of Applications

### 2.1 Eligibility

The applicant must meet all the eligibility criteria to benefit from this scheme. Eligible applicants cover all undertakings, including partnerships, companies, self-employed persons, family businesses, associations or other bodies, whether vested with legal personality or not, having an economic activity.

If the eligibility criteria are not all met, a non-acceptance letter will be issued and the request for funding will not be approved.

The ineligible applicant has the right to submit an appeal to the Aid Schemes Appeals Board within **five working days**. The appeal should include a detailed explanation as to why the applicant cannot accept the decision. The Aid Schemes Appeals Board will take into consideration the issues raised during the evaluation process and if the case is upheld the application process will proceed. Late appeals will not be considered. The decision of the Aid Schemes Appeals Board will be final.

#### 2.1.1 Eligibility Criteria

Only applications meeting **all** the eligibility criteria for Undertakings will be approved for funding.

- a) **Complete documentation** - The Applicant shall fill in and submit the latest available TAF2 Application Form found on the ETC website, complete with all relevant details, enclosing

supporting documentation, as applicable. **Incomplete applications will not be accepted for processing.**

- b) **Falls within the definition of undertaking\***
- c) **Project implemented within / for the direct benefit of the eligible territory**
- d) **Incentive Effect:** Aid shall be considered to have an incentive effect if the Beneficiary has submitted a written application for the aid before work on the project or activity starts. Therefore legally binding commitments that make the investment irreversible, such as invoices, payment of deposits, payment of air travel and others must be dated after the submission date of the TAF2 application.
- e) **Eligible Training Programme:** Aid shall not be granted for training which beneficiaries carry out to comply with National Mandatory Standards on training (in other words, it must be voluntary training as opposed to legally enforced training). Furthermore Information Sessions and Team Building events are not eligible under the TAF2 since these are not considered as training.
- f) **The trainee needs to be formally employed with the beneficiary during the training period.**<sup>3</sup>

\* **Definition of Undertaking:** including a partnership, company, self-employed persons, family businesses, association or other bodies, whether vested with legal personality or not, having an economic activity. The term Undertaking is to be taken to have the same meaning of undertaking as per Commission Regulation (EC) No 651/2014. For the purpose of establishing the aid intensities under the TAF2, an undertaking shall be considered as the sum of all partner and linked organisations related to the Beneficiary.

- a) **Autonomous undertaking:** An undertaking that is totally independent, if it holds less than 25% ordinary share capital of another undertaking or if another undertaking holds less than 25% of its ordinary share capital;
- b) **Partner undertaking:** an undertaking holding ordinary share capital equal to or greater than 25% but not greater than 50% in another undertaking;
- c) **Linked undertaking:** An undertaking holding the majority of the ordinary share capital of another undertaking.

### 2.1.2 Eligible Aid Intensity

The size of an undertaking determines the level of assistance which is established by staff headcount and financial thresholds as explained below.

A Grant Agreement will be signed on the basis of the information provided in the Undertaking Size Declaration. In case of newly-established enterprises whose accounts have not yet been approved, the data to apply is to be derived from a bona fide estimate made in the course of the financial year. The IB will conduct the necessary checks to confirm the composition of the Undertaking, through ETC's and MFSA (if applicable) company's accounts records. Where variations are detected, the IB reserves the right to review the grant's aid intensity to that of a larger size. If the latest updated records are not available, the IB will request such documents from the applicant undertaking. Failure to present the relevant documents within a stipulated timeframe, the aid intensity of a large enterprise will be applied.

Training Aid Intensity refers to the aid amount expressed as a percentage of the training programme's eligible costs. The proportion will vary according to the size of the undertaking (Large, Medium, Small/Micro).

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<sup>3</sup> Apprentices or students engaged in vocational training with an apprenticeship or vocational training contract are not eligible.

The Co-financing rate will be applied on the total eligible cost.

Classification of Undertakings and Relative Aid Intensity of the eligible costs	
SME Definition	Training
<b>Large</b> No of employees exceeds 250	<b>50%</b>
<b>Medium</b> No of employees not exceeding 250 persons and  Annual Turnover not exceeding EUR 50m and / or Annual balance Sheet Total not exceeding EUR 43m	<b>60%</b>
<b>Small</b> No of employees fewer than 50 persons and Annual Turnover and/or Annual balance sheet total not exceeding EUR 10m.  <b>Micro</b> No of employees less than 10 persons and Annual Turnover and/or Annual balance sheet total not exceeding EUR2m	<b>70%</b>

## 2.2 Eligibility and Evaluation of Operations

Projects received will be evaluated by the Evaluation Committee, according to a set of eligibility criteria which are identified above. These criteria have been approved by the Monitoring Committee in line with Article 65 of Council Regulation 1083/2003.

## 2.3 Eligible Costs

- Trainers' personnel costs, for the hours during which the trainers participate in the training (in the form of wages or training fees) including training materials directly related to the project;
- Trainers' and trainees' flight expenses directly related to the project;
- Trainees' personnel costs (wages) for the hours during which the trainee/s participate in the training.

### Some examples of ineligible costs:

- Administrative costs;
- Renting of training venue;
- Training preparation and design fees;
- VAT;
- Refreshments served during training programme.

### Funds will NOT be reimbursed for any payments which are effected:

- In cash;
- Through intercompany transactions;
- Through barter or set-offs;
- By third parties (this means that all cost must be paid directly and solely by the Beneficiary to the service provider).

The Co-financing rate will be applied on the total eligible cost.

### 2.3.1 Trainers' Costs

Trainers' personnel costs, for the hours during which the trainers participate in the training (in the form of wages or training fees) including training materials directly related to the projects.

A trainer can be an external trainer or an internal trainer (i.e. an employee of the Beneficiary). Only the direct hours, excluding breaks, during which the trainer/s actually participate in the training, may be taken into account. The maximum number of hours that can be claimed in the form of wages or training fees cannot exceed 8 hours per day and 40 hours per week and must be conducted during normal working hours.

**External training** – The below flat rates will be applied:

Category of Training	Flat rate applicable per training hour per trainee
Training Programmes other than the below	€14
Maritime	€29
ICT Specialised	€33
Aviation	€64

**Reimbursement will be effected for a maximum 15 TRAINEES per group.**

The IB will reimburse the flat rate on the training hours actually attended by each trainee up to a maximum of 25 hours for non-accredited training. If training is accredited by the NCFHE (National Commission for Further and Higher Education), ITS (Institute of Tourism Studies), UOM (University of Malta and MCAST (Malta College of Arts, Science & Technology) the capping of 25 hours will not be applied.

#### Internal training:

**Option 1:** An hourly flat rate of €5.07<sup>4</sup> based on the 2015 basic minimum wage cost will be allowed in respect of all trainer/s multiplied by the number of eligible hours of the training programme delivered. In this case, payslips are not required.

**Option 2:** Wages will be based on the basic hourly wage cost of the trainer/s multiplied by the number of eligible hours of the training programme delivered. If multiple internal trainers are simultaneously delivering training, only the basic hourly wage of the lead trainer (to be indicated by the applicant) will be reimbursed. In this case, payslips are required.

**One** of the above two options for internal trainer/s may be selected per application.

Reimbursement will be effected on a maximum of 15 trainees per group and for 25 eligible hours per training programme.

Any training provided by a linked company (over 50% shareholding) is considered as internal training.

<sup>4</sup> As per approved Staff Cost Calculator whereby the increase presented in 2015 Budget has been applied.

### 2.3.2 Trainers' and Trainees' Flight Expenses

If the training provider resides abroad, travel costs pertaining to air travel can be claimed by the trainer/s coming to Malta or the trainee/s going abroad. Travel costs will be based on the Erasmus Plus Grant Support for the mobility of staff. Beneficiaries are to calculate the distance through the following link: <http://erasmus-plus.ro/erasmus-plus-distance-calculator-budget/> (for Malta please type *Luqa, Malta*).

Applicable Rates according to Distance	
For travel distances between 100 and 499 KM	€ 180 per participant per round trip
For travel distances between 500 and 1999 KM	€ 275 per participant per round trip
For travel distances between 2000 and 2999 KM	€ 360 per participant per round trip
For travel distances between 3000 and 3999 KM	€ 530 per participant per round trip
For travel distances between 4000 and 7999 KM	€ 820 per participant per round trip
For travel distances between 8000 KM or more	€ 1100 per participant per round trip

Reimbursement of air travel expenses will be given upon presentation of **original boarding passes**<sup>5</sup>. Original boarding passes need to be provided for **each connecting flight** that is being claimed.

### 2.3.3 Trainees' Personnel Costs

These are the basic wages paid in relation to the employee/s participating in the training for the duration of the training programme. Only the direct hours, excluding breaks, during which the trainee/s actually participate in the training may be taken into account. The maximum number of hours that can be claimed cannot exceed 8 hours per day and 40 hours per week and must be conducted during normal working hours.

**Option 1:** An hourly flat rate of €5.07<sup>6</sup> based on the 2015 basic minimum wage cost will be allowed in respect of all trainee/s multiplied by the number of eligible hours of the training programme delivered. In this case, payslips are not required.

**Option 2:** Wages will be based on the basic hourly wage cost of the trainee/s multiplied by the number of eligible hours of the training programme attended. In this case, payslips are required.

**One** of the above two options for trainee/s may be selected per application.

Personnel costs cannot be claimed in cases of for example, distance learning and on-line training/e-learning.

Reimbursement will be effected on a maximum of 15 trainees per group and for the eligible hours attended up to a maximum of the approved hours for the trainer's cost.

<sup>5</sup> If boarding passes have been lost, you can ask the airline to issue a Virtual Coupon Record (VCR). Only those VCRs that have the status marked as **USED** will be accepted instead of the original boarding passes.

<sup>6</sup> As per approved Staff Cost Calculator whereby the increase presented in 2015 Budget has been applied.

### **3 Application and Evaluation Process**

#### **3.1 Application Process**

TAF2 Applications will be processed on a **first come first served basis**. It is **highly recommended** that applications are **submitted at least three weeks (twenty one calendar days) before the start date of training**.

- a) Only the latest application form downloadable from the ETC website <http://www.etc.gov.mt> will be acknowledged.
- b) **Complete applications, together with all supporting documentation must be submitted in full, signed and dated by the Beneficiary. Applications are to be received in original** and can be submitted by hand or by registered post to the TAF Unit, ETC Head Office, Hal Far BBG 3000. **Incomplete applications will not be acknowledged.**
- c) Delegated persons will be able to liaise with the TAF Unit with any endorsements, queries or clarifications pertaining to the application.

#### **3.2 Evaluation Process**

The potential Beneficiary must meet all the eligibility criteria listed in Section 3 above, to benefit from this scheme. The Evaluation Committee will assess the application by applying criteria (a, b, c, e and f)<sup>7</sup>. **Funding for ineligible trainee/s and/or internal trainer/s will be deducted from the grant and no changes to trainee/s and/or internal trainer/s will be allowed after the submission of the application.** If all criteria are met, an acceptance letter is issued to the Beneficiary and a Grant Agreement is signed. If the criteria are not adhered to the application will be rejected and a non-acceptance letter will be issued. (Refer to Section 3.1 above). Beneficiaries are to ensure that they are compliant with **Subsidiary Legislation 343.23: Manpower records (commencement or termination of employment) regulations**<sup>8</sup>.

#### **3.3 Eligibility Period**

For training programmes to be eligible, they must be implemented after the submission of the application. This call for applications will be opened between the 24<sup>th</sup> November and 18<sup>th</sup> December 2014 (both days inclusive). **Training must commence and be completed between 1<sup>st</sup> January and 30<sup>th</sup> June 2015.**

#### **3.4 Basic Terms and Conditions**

EU funds will be offered on terms and conditions as stipulated in the Grant Agreement and these TAF2 Guidance Notes. In accepting the offer of EU funds the applicant will take the responsibility for compliance with these terms and conditions.

The Grant Agreement will be issued with separate cost components. At reimbursement stage the public eligible per cost component will be capped on the each amount cost as per Grant Agreement.

No amendments or variation to the terms of the Grant Agreement will be effective unless agreed to in writing by the TAF Unit. Requests for changes are to be accompanied with a justification note stating the reason why the change is necessary. Notwithstanding this provision, should the reason for the delay or change be unacceptable, the IB reserves the right to refuse payment of the grant amount to the Beneficiary.

<sup>7</sup> The Incentive Effect (Criterion d) will be checked at reimbursement stage

<sup>8</sup> <http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=10138&l=1>

All projects are subject to audits by both National and European audit bodies and programme evaluators. Officials from the Managing Authority<sup>9</sup>, the IB and other horizontal stakeholders<sup>10</sup> will also have the right of access to all information related to the funded operation. This will include (but will not be limited to) the performance of documentary and physical on-the-spot checks to monitor compliance with the Grant Agreement, with the horizontal priorities of publicity, state aid, equal opportunities, the environment and sustainable development, and with the prevailing EU Regulations for Structural Funds.

## **4 Compliance with Community Policies**

### **4.1 General Principles**

A Beneficiary should ensure coherence with Community Policies namely, state aid requirements as well as equal opportunities, sustainable development and environmental sustainability.

#### **4.1.1 State Aid Requirements**

EU State Aid rules apply in the case of TAF2 as it involves direct financial support from the public sector to commercial enterprises or organisations carrying out an economic activity. It is important to note that if an aid recipient (i.e. the Beneficiary) is found to be in breach of state aid requirements, the funds will be recovered from the Beneficiary including possible interests and fines.

#### **4.1.2 Equality**

It is important to note that the employer should take a pro-active approach to equal opportunities. The Beneficiary must ensure that equal opportunities are taken into consideration at all stages of the TAF 2. Equal opportunities should be understood to cover not just gender discrimination but also discrimination based on racial or ethnic origin, religion or belief, disability, age or sexual orientation.

#### **4.1.3 Sustainable Development**

All efforts should be made by the Beneficiary to include sustainable development related actions at all stages of the operation (training programme). The Beneficiary must ensure that the operation is structured in such a manner that concrete positive actions towards better sustainability are mainstreamed throughout.

#### **4.1.4 Environmental Sustainability**

It is important to note that environmental matters should be taken into consideration at all stages of the design and implementation of the operation. The operation should be structured to ensure minimum environmental damage and maximum benefits.

## **5 TAF2 Application Process**

### **5.1 Documents to be submitted at application stage:**

The TAF2 Application Form **MUST** be filled in, preferably electronically and printed in DUPLEX (back-to-front). **Only one training programme per application can be applied for, hence the duration of training should be the same for all trainees.**

Applicants should submit an original and complete TAF2 Application Form together with the supporting documents indicated in the Guidance Notes and listed hereunder:

<sup>9</sup> The Planning and Priorities Co-ordination Division (PPCD) within the Ministry for European Affairs and Implementation of the Electoral Manifesto.

<sup>10</sup> For further information, refer to the Manual of Procedures for Project Implementation 2007-13, available at <https://eufunds.gov.mt/en/EU%20Funds%20Programmes/Migration%20Funds/Pages/Manual-of-Procedures.aspx>

- a) Application Form accompanied by a detailed Training time Schedule;
- b) Undertaking Size Declaration (not required for those admitting to be a large enterprise);
- c) Training Programme with detailed course content;
- d) Training Aid Framework 2 – Supplementary Financial Information;
- e) Trainers' TAF2 Form that includes the computation of their wage costs (required ONLY for internal training);
- f) Trainees' TAF2 Form that includes the computation of their wage costs if claimed (required for BOTH internal and external training).

Other documentation may be requested at any time for additional verification purposes.

## 5.2 Application data fields description

### 5.2.1 Section 1: Profile of the Beneficiary applying for Training Aid

- a) **Name of Beneficiary:** The applicant is to insert down the name of undertaking. If the applicant is registered with the VAT Department and has an active VAT number, then the name submitted on the application must be the same as per VAT Certificate of Registration. In order to check the name and address of the applicant as registered with the VAT Department refer to the VIES link (Vat Information Exchange System)<sup>11</sup>
- b) **Self Employed:** If the applicant applying for TAF2 is self-employed, the applicant must tick 'Yes'. In this case the ID Card number of the self-employed individual applying for the training aid must be inserted.
- c) **Address:** The applicant must provide the official business address.
- d) **Contact Person & Designation, and other contact details:** The contact person must be the same person endorsing the same TAF2 Application. The contact details inputted in Section 1 must be of the same contact person referred to in this section.
- e) **VAT Number:** The VAT number as registered with the VAT Department is to be inputted.
- f) **Registration Number:** The registration number with a regulatory body (such as the C number with MFSA) is to be inserted.
- g) **Size of Undertaking:** Tick the appropriate size of the applicant Undertaking
- h) **Delegation of Authority Accepted by:** Details of delegated person/s must be enlisted. (Delegation of Authority is used when another person/s is signing on behalf of the contact person.) SIGNATURES MUST BE IN ORIGINAL.

### 5.2.2 Section 2: Details of Training Programme

- a) **Training Programme Title:** Insert the name of the training programme being applied for. This must match the course content.
- b) **Training Venue Address:** The address where the training will be held.
- c) **Duration in Hours:** Direct duration of training programme. This should exclude all breaks. In the case of multiple groups, the total of one group duration should be inserted.
- d) **Start and End date of training:** Insert the start and end date of training.
- e) **No of trainees:** Insert the total number of trainees attending the course
- f) **Training Provider:** Tick if the training is internal or external
- g) **Total Number of Groups:** Insert the total number of groups attending training
- h) **Training Location:** Tick if the training will be carried out In-House or External
- i) **If Training is External:** Insert the name and contact number of the training provider
- j) **Training Type:** Tick the appropriate training type
- k) **Is the training programme accredited?** Tick 'Yes' or 'No'
- l) **Is training being carried out to comply with National Mandatory Standards on Training?** Tick 'Yes' or 'No'

<sup>11</sup> [http://ec.europa.eu/taxation\\_customs/vies/?locale=mt](http://ec.europa.eu/taxation_customs/vies/?locale=mt)

**5.2.3 Section 3: Category and Level of Assistance Being Claimed for External Training**

- a) Number of Trainees: Insert the total number of trainees for which training is being claimed in the appropriate category.
- b) Total Training Hours Claimed: Insert the TOTAL training hours that will be delivered to the trainees. *An example of a training programme with a duration of 8 hours per group.*

Groups in Training Programme	Number of Trainees	Number of Training Hours
Group 1	10	8
Group 2	9	8
Group 3	8	8
<b>Total</b>	<b>27</b>	

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Hence, in **Number of Trainees** 27 should be inputted and in **Total Training Hours Claimed** 8 should be entered.

**5.2.4 Section 4: Air Travel**

- a) Air Travel: Tick if being claimed
- b) Round Trip From: Insert Departure Airport
- c) To: Insert Arrival Airport

**5.2.5 Section 5: Training Evaluation Method**

- a) Tick Certificate of Attendance **OR** Certificate of Achievement and insert the name of the Certification Body/Institute Issuing the Certificate

**5.2.6 Section 6: Training Schedule**

- a) Enter the details of the training schedule in all the areas provided. This training schedule can also be submitted as a separate attachment to the TAF2 application in which all details are included.

**5.2.7 Section 7: Estimated cost of the Training Programme**

- a) This section should be filled in as per sample table below

Nature of Expense	Total Cost in €
Total External Trainer Fees (Based on Total Costs in Section 3)	€ 5,250.00
Total Internal Trainer Wage Costs (As per Trainer TAF2 Form)	€ 0.00
Total Trainer's and/or Trainees Air Travel Fees (As per Erasmus+ Distance Calculator)	€ 360.00
Total Trainee Wage Costs (As per Trainee TAF2 Form)	€ 750.00
<b>Total Expenditure</b>	<b>€ 6,360.00</b>

**5.2.8 Section 8: Declaration**

The applicant is to read all details in this section and then sign (original signature), date, enter name and surname in the fields provided. The signatory should be the same person as the contact person identified in Section 1.

**5.2.9 Section 9: Checklist of Attachments Submitted with this Form**

The applicant is to tick all the attachments that are submitted with this form.

## 6 TAF2 Reimbursement Process

### 6.1 Payment Procedures and Reimbursement

As part of the Payment and Reimbursement Procedures, the TAF Unit will be responsible to ensure that the:

- Applications for reimbursement by the Beneficiary are correct;
- Expenditure declared has actually been incurred;
- Services have been delivered in accordance with the Grant Agreement;
- The Incentive Effect (Section 3.1.1 Criterion d) has been respected.

### 6.2 Documentation to be presented at Reimbursement Stage

**The Beneficiary must pay from own funds the total expenditure incurred to the service provider.** Once the operation has been successfully completed, the Beneficiary is to provide the following documentation which **will** be retained by the TAF Unit, in order to reimburse the expenditure incurred in line with the established co-financing rate and maximum subsidy payable in the Grant Agreement.

Document	External Training	Internal Training
ORIGINAL Request for Reimbursement	Yes	Yes
Financial ID Form (TRS9)	Yes	Yes
Training & Materials Invoices	Yes	No
ORIGINAL Fiscal Receipts (where applicable), Cheque Images and/or Bank Statements	Yes	No
Trainer Payslips (If claiming Minimum Wages)	No	No
Trainer Payslips* (If claiming Basic Wage costs)	No	Yes
Trainee Payslips (If claiming Minimum Wages)	No	No
Trainee Payslips* (If claiming Basic Wage costs)	Yes	Yes
Trainer Wages Computation Template	No	Yes
Trainee's Wages Computation Template	Yes	Yes
Trainer Normal Working Hours Template	No	Yes
Trainee ISCED Level & Normal Working Hours Template	Yes	Yes
Attendance Sheets (Signed by trainees & trainers)	Yes	Yes
Certificates or result slips	Yes	Yes
If Certificates have no ESF publicity logos – Letters to participants	Yes	Yes
Air Travel ORIGINAL Boarding Passes	Yes	Yes

\* The payslips submitted must cover the start date of training.

All necessary documents can be found and downloaded from the ETC website: <http://www.etc.gov.mt>.

### 6.3 Financial ID Form (TRS9)

The Financial ID Form (TRS9) is downloadable from the ETC website. It is important that the details entered in this form match the company name and address as registered with the VAT Department. Furthermore the bank account indicated on this TRS9 should be the same account that is being used for all TAF2 transactions. Refer to Section 9.1.

### 6.4 Proof of Successful Completion and Attendance

The Beneficiary is to submit a copy of the Certificate/s (Achievement/Attendance) or result/s issued by the training provider/awarding body.

Proof of attendance of the training programme will be derived from attendance sheets covering the training period, including date/s, time/s of training and break time. TAF2 attendance sheets need to be signed by the trainee/s, and the trainer/s for **ALL** internal and external training with the exception of

online and e-learning. These TAF2 attendance sheet templates are downloadable from the ETC website.

## **6.5 Proof of Payment**

### **6.5.1 Trainers' Costs**

In the case of external training, the following needs to be provided as proof of payment for trainer/s personnel costs and training material:

- a) a copy of invoice/s, original fiscal receipts (where applicable) and proof of payment i.e. bank statements or cheque images (when paid by cheque). It is highly recommended that ALL payments are made on an individual basis and not as part of a bulk or in settlement of multiple invoices. Furthermore the invoices issued by the service provider should clearly and exclusively feature the training and associated training materials being applied for in TAF2 as a separate element.
- b) It is highly recommended that Beneficiaries ensure that the service provider follows the requirements set out in the VAT Act, more specifically Article 50, when issuing invoices for services rendered. In such cases, and in other cases where Article 50 does not apply, provisions set out in the 13<sup>th</sup> Schedule of the VAT Act shall apply.
- c) Reimbursement will be calculated on the lower amount between the actual cost incurred (as per invoice and proof of payment) and the applicable calculations (indicated in these Guidance Notes) when using the flat rate.

In the case of internal training, the following needs to be provided:

- a) **Option 1:** (Minimum Wage) – resubmit details in TAF2 Trainer Wage Costs Form submitted at application stage or re-compile a new form with updated details;
- b) **Option 2:** (Basic Wage) - resubmit details in TAF2 Trainer Wage Costs Form submitted at application stage or re-compile a new form with updated details and submit one payslip for each trainer covering the start date of training.

### **6.5.2 Travel Costs**

- a) original boarding passes or Virtual Coupon Records for all relevant flights being claimed.

### **6.5.3 Trainees' Personnel Wage Costs**

- a) **Option 1:** (Minimum Wage) – resubmit details in TAF2 Trainee Wage Costs Form submitted at application stage or re-compile a new form with updated details;
- b) **Option 2:** (Basic Wage) - resubmit details in TAF2 Trainee Wage Costs Form submitted at application stage or re-compile a new form with updated details and submit one payslip for each trainee covering the start date of training.

*During On-The-Spot Checks (OTS Checks), an audit trail for the claimed wages must be provided.*

**Funds will NOT be reimbursed for any payments which are effected:**

- a) In cash;
- b) Through intercompany transactions;
- c) Through barter or set-offs;
- d) By third parties (this means that all cost must be paid directly and solely by the Beneficiary).

In addition to the above, documents related to the procurement of any service (such as invoices, deposits, air travel) must be dated after the submission date of the application.

## **6.6 Invoice Payment Process**

Reasonable care shall be taken by the TAF Unit to ensure that the payment process is not unduly delayed. The TAF Unit shall not be held responsible for delay or loss due to reasons beyond its control. It is the responsibility of the Beneficiary to ensure that claims for reimbursement together with relevant documentation are sent duly completed and correctly (i.e. first time round) by **not later than four weeks from the end date of training** for projects that require a **Certificate of Attendance**.

Where a **Certificate of Achievement** is required, the claim for reimbursement must be submitted by **not later than eight weeks from the end date of training**.

**Notwithstanding the above, all claims for reimbursement together with complete supporting documentation must be submitted by not later than 31<sup>st</sup> August 2015.**

**Claims for reimbursement that are not submitted by the above mentioned time frames shall be de-committed.**

Training that goes beyond the eligibility period cannot be considered for funding.

Once the TAF Unit is satisfied that reimbursement of expenses incurred is in accordance with the approval and also in line with other conditions that may have been subsequently agreed with the Beneficiary, a request for payment is submitted to Ministry for Education and Employment which will be subsequently forwarded to the Treasury Department within the EUFMU. The Corporation will not be held liable for delays in the approval process or for any overturning of the Corporation's approval of payment.

## **6.7 Double Financing**

To avoid double-financing of expenditure with other Community or national schemes and with other programming periods, the Corporation reserves the right to share information with other public entities/public authorities in order to ensure that no other public funds are made available to the Undertaking in respect of the same activity.

Funding/reimbursement of eligible cost for the same training programme, for the same employees, from any other sources is strictly prohibited. Accordingly should the Undertaking, in any way, benefit financially from any national scheme or EU funded Aid scheme for the same action, funding for such cost **will be ineligible**.

## **6.8 Beneficiary's Subject to Recovery of Community and National Funds**

The employer should notify ETC if the Undertaking is subject to any recovery of funds in Malta and in any other member state.

# **7 Monitoring and Evaluation**

## **7.1 Monitoring Structures**

### **7.1.1 Monitoring by the Beneficiary**

The Undertaking has the responsibility of ensuring effective monitoring of the project through its project leader. The responsibility of the Beneficiary extends beyond the achievement of results but

entails also a financial monitoring function as well as monitoring of physical implementation on the ground. The attendance sheets submitted by the Beneficiary will be considered for all intents and purposes as an official declaration by both the trainer/s and the trainee/s that the training was delivered as stated in the attendance sheets. This means that the IB will issue payment according to the details provided and no corrections will be allowed following submission of such documents. It is up to the Beneficiary to choose the most appropriate tool to ensure effective and timely monitoring of the project (training programme). Continuous monitoring activities by the Beneficiary must be well documented. Such activities may take the form of reports on coursework done, reports by trainers, reconciliations prior to payments, checks on attendance sheets (these must be endorsed by both the trainer and trainee/s). It is being recommended that the Beneficiary keeps photos of the training session.

### **7.1.2 Unannounced Monitoring Visits by the IB**

The IB's Monitoring Officers will conduct unannounced monitoring visits on a sample basis to ensure that training is ongoing as per application submitted. Each monitoring visit will be supported by a monitoring report and photos. The Beneficiary must inform trainers, trainees and training providers that such monitoring visits may be conducted.

When carrying out **physical on-the-spot checks**, photographs may be taken at the employer's or service provider's premises. Photographs will be attached to the relevant report and may be used for publicity purposes. Should any photograph be subsequently required for publication, the prior written consent will be obtained by the undertaking, and such consent should not unreasonably be withheld.

### **7.1.3 Participation in Monitoring and Evaluation Activities**

The Beneficiary accepts to participate in and contribute to monitoring and evaluation activities organised by ETC, the Managing Authority<sup>12</sup>, the European Commission as well as other Authorities.

## **7.2 Reporting Requirements**

On completion of the training programme and within the stipulated timeframes, the Beneficiary is to submit to the TAF Unit a request for reimbursement.

## **8 Audit and Control**

### **8.1 Internal Control**

It is the responsibility of the Beneficiary to put in place and maintain control arrangements to ensure proper and sound financial management of the funds granted without prejudice to National accounting rules.

The Beneficiary must maintain:

#### **8.1.1 Separate bank account – (Highly Recommended For Type 1 and Compulsory for Type 2)**

All financial transactions related to training costs, material costs, air travel costs and wages/salaries should be posted into a separate dedicated Bank account.

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<sup>12</sup> The Managing Authority (MA) is the body responsible for the overall management of the EU Cohesion Policy. The MA is the Planning and Priorities Co-ordination Division within the Ministry of European Affairs and Implementation of Electoral Manifesto

Beneficiaries opting to use this system must ensure that this TAF2-dedicated bank account is the same account indicated on the Financial Identification Form submitted at reimbursement stage. This means that the Public Contribution (reimbursement by the Treasury) will also be posted to the same account.

### 8.1.2 Accounting treatment

#### **Type 1 – Private enterprises with the obligation to prepare annual financial statements (Compulsory for Type 1 Enterprises)**

Use of an Adequate Accounting Code (a Nominal Ledger Account dedicated to the TAF2) in an existing computerised Accounting System. In this case, Beneficiaries must make provisions to open a new Accounting Code in their Nominal Ledger, where all transactions related to training costs, material costs, air travel costs and Wages/Salaries and reimbursement from Treasury/CBM) related to the project will be posted. All entries must be easily identifiable and retrievable, as well as auditable. Beneficiaries may make use of Journal Entries.

These enterprises are to comply with generally accepted accounting principles and practices as defined by Article 3(1) of L.N. 19 of 2009 Accountancy Profession (Accounting and Auditing Standards) Regulations. This shall mean that enterprises are to adhere either to:

- a) International accounting standards<sup>13</sup>; or
- b) General accounting principles for qualifying private or small and medium sized entities as may be prescribed by regulations, directives or guidelines issued from time to time in terms of the Accountancy Profession Act<sup>14</sup>.

In this regard, following reimbursement, the Beneficiary is requested to submit either:

- a) A copy of the auditor's certificate for the applicable financial statements, providing assurance that such statements give a true and fair view of the financial position and that the financial statements have been properly prepared; or
- b) An auditor's certificate providing specific assurance that an adequate accounting code has been maintained.

#### **Type 2 – Private enterprises with no obligation to prepare annual financial statements (Compulsory for Type 2 Enterprises)**

A separate Bank Account together with a record showing full details of expenditure paid and funds received related to the operation (e.g. spreadsheet) must be kept. All transactions related to TAF2 or any other ESF projects managed by ETC, must be effected solely through this account.

These Supplementary Guidelines for financial regulations may be found on the ETC website (<http://www.etc.gov.mt>).

#### **Cash disbursements are strictly prohibited under the Training Aid Framework 2.**

Bank Statements will be requested to verify that the above procedures will be adhered to.

### 8.2 First Level of Control & On-the-Spot Checks (ETC and other Authorities)

Management verifications (administrative/monitoring and physical) shall be carried out by the ETC and in instances the Managing Authority and the Certifying Authority<sup>15</sup> to ensure that expenditure is

<sup>13</sup> In particular *International Accounting Standard (IAS) 20: Accounting for Government Grants and Disclosure of Government Assistance*

<sup>14</sup> Most recent: SL281.03 – Accounting Profession (General Accounting Principles for Smaller Entities) Regulations

<sup>15</sup> The Certifying Authority (CA) is responsible for certification process of EU funds. The CA is the EU Paying Authority Directorate within the Ministry of Finance, Economy and Investment

real, carried out in line with the Grant Agreement that the relevant procedures have been followed and that operations and expenditure comply with Community and National rules.

It should be noted that these checks are NOT audits but administrative and physical verifications. The ETC will co-ordinate such checks. Any queries that may arise from such checks are submitted to the Beneficiary and should be answered within a stipulated deadline to ensure that funds are not at risk.

These checks focus on the administrative, financial (payment process and verification of payments), publicity and physical aspects of the project (during or after the training to verify the reality of the expenditure).

The Beneficiary should note that the following documents form an integral part of the project dossier which may be checked during on-the-spot checks:

- a) Copy of the Application Form, supporting documentation and relevant correspondence;
- b) Original Grant Agreement;
- c) Correspondence on agreed changes to the operation;
- d) Copies of all reimbursement documentation submitted and all relevant correspondence
- e) Publicity records.

The Managing Authority, Certifying Authority and other authorities may also carry out these checks.

### **8.2.1 Follow-up Action to the On-The-Spot Check**

Following an on-the-spot check, the ETC/MA/CA shall fill out the OTS report (outlining findings and where necessary follow-up/recommendations<sup>16</sup>) which shall be signed by a representative of the Beneficiary or a representative of the Institution contracted by the beneficiary to provide training services and the monitoring officer. The finalised report is uploaded on a Database (Structural Funds Database 2007) by the ETC for the benefit of the relevant stakeholders<sup>17</sup>.

Any follow-up action is to be undertaken by the Beneficiary within a stipulated deadline. Failure to do so may result in suspension of the grant or potential recovery of funds if paid (Refer to Section 9.3)

The ETC undertakes a follow-up spot check if necessary.

### **8.3 Second Level of Control**

The 2<sup>nd</sup> level of control refers to audits (on systems and operations) that are carried out by local and foreign audit institutions. The Internal Audit and Investigations Directorate (IAID) is the designated audit authority and it is the main entity responsible for second level of control. The audits are carried out on an ongoing basis throughout the programming period and up to 2025.

Beneficiaries should note that other organisations including the National Audit Office (NAO) as well as the European Commission and the European Court of Auditors may undertake audits on the projects. Other organisations such as the State Aid Monitoring Board (SAMB) or the VAT Department may carry out checks on the project in order to ensure that the project is being implemented in accordance with state aid or VAT regulations.

The Audit Authority will inform the Beneficiary of the audit at least one day in advance.

The Beneficiary must ensure that all relevant documentation is made available to the auditors. The applicant should provide the necessary support to the auditors in carrying out their work.

A report will be sent by the audit authority to ETC, copied to the MA, the CA and the Line Ministry. The Audit Authority may organise follow-up audits if necessary.

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<sup>16</sup> Where applicable.

<sup>17</sup> Managing Authority, Certifying Authority, Audit Authority and any other relevant organisations.

## 8.4 Preparing for Audit Visits (applicable to all audits)

As part of their preparation for an audit, Beneficiaries should:

- a) Ensure that all persons (including technical personnel) within the Beneficiary organisation involved in the implementation of the operation being audited are available during the audit. It is important that the applicant or his/her delegate are present during the audit;
- b) Ensure that all the project documentation is made available and filed to facilitate easy access to the necessary documentation during the audit; the auditors may ask for copies of documents that are in file;
- c) It is important to note that auditors may give no prior notice to visit the site and may ask the Beneficiary at short notice for an ad-hoc site visit.

Typically auditors will seek to examine the following documentation during an audit visit:

- a) **Project Documentation:**
  - Copy of application submitted and supporting documentation;
  - Acceptance Letter and Signed Grant Agreement and between IB and the Beneficiary;
  - Addenda and Corrigenda to the Grant Agreement and related correspondence;
- b) **Payments**
  - Copies of the claims for reimbursement of the operation sent to ETC together with copies of invoices, proof of payments and payslips
  - Availability of payroll
- c) **Information and Publicity such as:**
  - Photos or recordings evidencing information activities or publicity undertaken in relation to the operation;
  - Copies of handouts, documents, attendance sheets, certificates, agendas and other publications displaying EU information and publicity requirements.
  - Copies of press articles (where applicable); and
  - Verification of compliance with compulsory EU information and publicity requirements at the beneficiary's premises.
- d) **Any other documents** submitted at application, implementation and reimbursement stage.

## 8.5 Follow-up to an Audit

Once the audit is complete, the auditors will write a report with the findings and recommendations (where necessary). If there is the need of any clarifications, the auditors may ask the stakeholders for the clarification/s. The latter may ask the Beneficiary of the project concerned to provide feedback.

## 8.6 Closure

Beneficiary should note that projects can be audited even after completion of the project implementation. In view of this all project documentation must be retained by the Beneficiary until 2025.

## **9 Reporting on irregularities**

### **9.1 How to Detect an Irregularity**

Irregularities are mainly detected through checks and audits carried out. However, irregularities can be detected through other means including, fiscal controls, evaluation, grievance or complaint (anonymous or not), and/or press information.

### **9.2 Reporting an Irregularity by the Beneficiary**

The Beneficiary is duty bound to **IMMEDIATELY** report any irregularities noted to the Project Leader of the Programme within ETC.

### **9.3 Financial Recoveries**

In case an irregularity necessitates recovery of funds, the organisation detecting the irregularity must ensure that recovery procedures are initiated immediately.

### **9.4 Financial Corrections**

It is important to note that failure to apply rules and regulations can result in irregularities which, in turn, could lead to financial corrections up to 100% of the amount paid with the possibility of additional interests and fines.

## **10 Information and Publicity**

- a) In order to enhance transparency regarding use of the Funds, the names of the Beneficiaries, the title of the operations, applicable aid intensities and the amount of public funding allocated to operations will be published electronically or otherwise;
- b) As part of such publicity, the undertaking will be obliged to fix in a prominent place a certificate which will be provided by the ETC. The certificate will specify that the enterprise is participating in the TAF2 and will show the funding sources of the training programme. This certificate must be exhibited until December 2015;
- c) Where an operation receives funding under the TAF2, the Beneficiary shall ensure that those taking part in the operation (employee/s, trainers and training providers) have been informed of that funding;
- d) Furthermore any documents, including any attendance sheets or other certificates, concerning such operation shall, where practically possible, include the operation title as well as the compulsory EU emblem, national flag of Malta, Cohesion Policy Logo and compulsory text indicated in Annex I of these Guidance Notes. In the absence of the publicity requirement on the certificates, the beneficiary must issue a letter to the trainee/s indicating the training was co-financed through ESF.
- e) The Beneficiary must collaborate with the IB during the organisation of events or promotional activities, including networks and exchanges of experience at both national and European level.

### **10.1 Data Protection**

All data is collected and held by the ETC and/or transferred to third parties in order to fulfil ETC's functions including publicity and research and other Community obligations according to law and in line with the provisions of the Data Protection Act.

Beneficiaries should disclose to ETC, data which is correct and accurate. The Beneficiary has a right to access all data as well as to request that any incorrect data be rectified. The Beneficiary should ask for assistance, if any queries arise. Where the data pertains to a third party, the employee should be informed by the beneficiary and the accuracy of the data should be ascertained.

## **11 Retention of Documents**

The employer benefiting under the TAF is obliged to **keep all documents** related to the operation for audit purposes until **2025**. Beneficiaries will be required to maintain documents in their original or copy format as required. Refer to Section 9.4 for details of the documents to be retained and can be checked during audit visits.

## 12 Annex I – Publicity requirements

### **Obligatory text to be used on adverts, publicity items and any templates issued in relation to projects part-financed by the European Social Fund.**

Publicity items and documentation related to projects co-financed by the Structural and Cohesion Funds should include the following versions as appropriate.

The three compulsory items for publicity purposes are the EU emblem, the National Flag of Malta and the co-financing statement. The Cohesion Policy logo will accompany them throughout unless otherwise stated / authorised by the IB.

On coloured publications, the full colour logos should be used whilst on black and white material, the black and white versions should be used. Both Flags [except for the Malta Emblem] should be in full-colour. These can be downloaded from:

<https://eufunds.gov.mt/en/Operational%20Programmes/Publicity/Pages/Publicity.aspx>

Further details and guidelines about the appropriate positioning can be obtained from the Visual Identity Guidelines available for downloading from the link:

<https://eufunds.gov.mt/en/Operational%20Programmes/Publicity/Documents/Visual%20Identity%20Guidelines%20v3%20APRIL2012.pdf>

- a) Highlighted text is to be amended according to each activity and the co-financing rate of each project.
- b) The relevant official Cohesion Policy 2007-2013 fund logo for Malta must accompany the Emblem/Flag and text. Further details and guidelines.

The appropriate logos are being reproduced hereunder for ease of reference.

*[Name of training programme]*



Operational Programme II – Cohesion Policy 2007-2013  
*Empowering People for More Jobs and a Better Quality of Life*  
Operation part-financed by the European Union  
European Social Fund (ESF)  
Co-financing: EU Funds; National Funds; Private Funds



***Investing in your future***

*[Name of training programme]*



Operational Programme II – Cohesion Policy 2007-2013  
*Empowering People for More Jobs and a Better Quality of Life*  
Operation part-financed by the European Union  
European Social Fund (ESF)  
Co-financing: EU Funds; National Funds; Private Funds



***Investing in your future***

**Cohesion Policy Logo**



**Cohesion Policy Logo**

**Recommended Text templates**

For any further details or clarifications, kindly contact the Communications Unit Intermediate Body at the Managing Authority – the Planning and Priorities Coordination Department.



Operational Programme II – Cohesion Policy 2007-2013  
*Empowering People for More Jobs and a Better Quality of Life*  
Aid Schemes part-financed by the European Union  
European Social Fund (ESF)  
Co-financing: EU Funds; National Funds; Private Funds



***Investing in your future***