

FINAL REPORT EGF

1. IDENTIFICATION OF THE FINAL REPORT

CCI	2014IE05EGFA002
Title	EGF/2014/016 IE/Lufthansa Technik
Version	1.0
Comments	

FINAL REPORT

2. IMPLEMENTED ACTIONS

2.1. Budget of each of the components of the coordinated packages of personalised services in support of targeted beneficiaries

	ID	Measure	Category of measure	Number of workers	Cost per worker	Total workers cost (EGF & national co-financing)	Number of NEETs	Cost per NEET	Total NEETs cost (EGF & national co-financing)	Number of beneficiaries	Cost per beneficiary	Total Cost (EGF & national co-financing)
Estimated	1	Occupational Guidance and Career Planning supports	Job search assistance and case management (incl. general information services, occupational guidance, advisory services, mentoring and outplacement assistance) – Art. 7(1)(a)	250.00	831.28	207,818.89	200.00	831.28	166,255.11	450.00	831.28	374,074.00
Outcome	1	Occupational Guidance and Career Planning supports	Job search assistance and case management (incl. general information services, occupational guidance, advisory services, mentoring and outplacement assistance) – Art. 7(1)(a)	233.00	1,447.86	337,351.21	127.00	1,649.61	209,501.10	360.00	1,519.03	546,852.31
Difference	1	Occupational Guidance and Career Planning supports	Job search assistance and case management (incl. general information services, occupational guidance, advisory services, mentoring and outplacement assistance) – Art. 7(1)(a)	-6.80%	74.17%	62.33%	-36.50%	98.44%	26.01%	-20.00%	82.74%	46.19%
Estimated	2	EGF Training Grants	Training and retraining – Art 7(1)(a)	124.00	2,419.91	300,069.36	109.00	2,419.91	263,770.64	233.00	2,419.91	563,840.00
Outcome	2	EGF Training Grants	Training and retraining – Art 7(1)(a)	193.00	3,350.21	646,591.22	55.00	1,593.49	87,642.00	248.00	2,960.62	734,233.22
Difference	2	EGF Training Grants	Training and retraining – Art 7(1)(a)	55.65%	38.44%	115.48%	-49.54%	-34.15%	-66.77%	6.44%	22.34%	30.22%
Estimated	3	Training and Second Level Education programmes	Training and retraining – Art 7(1)(a)	120.00	3,157.41	378,888.89	96.00	3,157.41	303,111.11	216.00	3,157.41	682,000.00
Outcome	3	Training and Second Level Education programmes	Training and retraining – Art 7(1)(a)	57.00	937.98	53,464.90	33.00	1,670.27	55,118.88	90.00	1,206.49	108,583.78
Difference	3	Training and Second Level Education programmes	Training and retraining – Art 7(1)(a)	-52.50%	-70.29%	-85.89%	-65.63%	-47.10%	-81.82%	-58.33%	-61.79%	-84.08%
Estimated	4	Third Level Education programmes	Training and retraining – Art 7(1)(a)	43.00	11,293.33	485,613.33	32.00	11,293.33	361,386.67	75.00	11,293.33	847,000.00

	ID	Measure	Category of measure	Number of workers	Cost per worker	Total workers cost (EGF & national co-financing)	Number of NEETs	Cost per NEET	Total NEETs cost (EGF & national co-financing)	Number of beneficiaries	Cost per beneficiary	Total Cost (EGF & national co-financing)
Outcome	4	Third Level Education programmes	Training and retraining – Art 7(1)(a)	63.00	6,702.86	422,280.26	5.00	10,346.70	51,733.50	68.00	6,970.79	474,013.76
Difference	4	Third Level Education programmes	Training and retraining – Art 7(1)(a)	46.51%	-40.65%	-13.04%	-84.38%	-8.38%	-85.68%	-9.33%	-38.28%	-44.04%
Estimated	5	Enterprise/Self-employment support	Promotion of entrepreneurship – Art. 7(1)(a)	12.00	5,533.33	66,400.00	3.00	5,533.33	16,600.00	15.00	5,533.33	83,000.00
Outcome	5	Enterprise/Self-employment support	Promotion of entrepreneurship – Art. 7(1)(a)	12.00	6,911.84	82,942.12	2.00	178.35	356.70	14.00	5,949.92	83,298.82
Difference	5	Enterprise/Self-employment support	Promotion of entrepreneurship – Art. 7(1)(a)	0.00%	24.91%	24.91%	-33.33%	-96.78%	-97.85%	-6.67%	7.53%	0.36%
Estimated	6	Income supports including course expense contributions (CECs)	Training allowances – Art. 7(1)(b)	191.00	4,056.19	774,733.00	167.00	3,582.62	598,297.00	358.00	3,835.28	1,373,030.00
Outcome	6	Income supports including course expense contributions (CECs)	Training allowances – Art. 7(1)(b)	188.00	1,778.58	334,373.92	94.00	4,259.09	400,354.62	282.00	2,605.42	734,728.54
Difference	6	Income supports including course expense contributions (CECs)	Training allowances – Art. 7(1)(b)	-1.57%	-56.15%	-56.84%	-43.71%	18.88%	-33.08%	-21.23%	-32.07%	-46.49%
Estimated				740.00	2,991.25	2,213,523.47	607.00	2,816.18	1,709,420.53	1,347.00	2,912.36	3,922,944.00
Outcome				746.00	2,516.09	1,877,003.63	316.00	2,546.54	804,706.80	1,062.00	2,525.15	2,681,710.43
Difference				0.81%	-15.88%	-15.20%	-47.94%	-9.57%	-52.93%	-21.16%	-13.30%	-31.64%

2.2. Budget of each of the components of any such preparatory, management, information and publicity, control and reporting activities

	ID	Activity	Total Cost (EGF & national co-financing)
Estimated	1	Preparatory	17,000.00
Outcome	1	Preparatory	1,445.63
Difference	1	Preparatory	-91.50%
Estimated	2	Management	163,768.00
Outcome	2	Management	270,521.22
Difference	2	Management	65.19%
Estimated	3	Information and publicity	20,000.00
Outcome	3	Information and publicity	2,128.51
Difference	3	Information and publicity	-89.36%
Estimated	4	Control activities	27,552.00
Outcome	4	Control activities	27,552.00
Difference	4	Control activities	0.00%
Estimated	5	Other	
Outcome	5	Other	0.00
Difference	5	Other	
Estimated			228,320.00
Outcome			301,647.36
Difference			32.12%

2.3. Statement on non-using state aid

State Aid rules have been respected.

2.4. Description of the personalised services to individual workers affected that were actually implemented, with an explanation of any divergences with respect to the application (and the Decision on the financial contribution adopted by the Commission)

The EGF 2014/016 IE/Lufthansa Technik Airmotive Ireland programme provided the range of guidance, retraining, upskilling and enterprise supports identified in the application. The same range of measures was provided to worker and NEET beneficiaries.

Occupational guidance and career planning supports

The occupational guidance and career planning supports included individualised profiling, needs identification, learning assessment, CV preparation, career guidance and planning, job search assistance and other related supports and advice. The interventions delivered comprised:

- SOLAS EGF Coordination Unit

Occupational guidance and career planning supports delivered directly to EGF beneficiaries by the SOLAS EGF Coordination Unit, through one-to-one interviews with clients designed to identify career aspirations and the training and education required to realise those aspirations.

- EGF Career Support Grants

These grants provided flexibility to the EGF beneficiary to select and avail of additional occupational guidance and career planning supports from private guidance specialists. The grants were a useful tool in highlighting clients' individual strengths and weaknesses and therefore, where appropriate, assisting in the identification of further training and education supports.

EGF training grants

The EGF training grants were made available to EGF beneficiaries to allow eligible EGF recipients avail of privately provided programmes accredited by industry bodies or by Quality and Qualifications Ireland (QQI) where similar programmes were not readily or speedily available through the public system.

These grants allow a high degree of flexibility and personalised choice. They had a high take up rate by beneficiaries.

- The range of further education and training courses accessed included automotive engineering, bookkeeping, fashion design, floristry, electrical engineering, lean

systems, project management and transport management. The ‘Dealing with Change, Challenge and Opportunity Mindfully’ module was delivered to many worker and NEET beneficiaries. 12 workers completed modules of the Bosch Diagnostic Technician Programme leading to Automotive Technical Accreditation.

- The range of higher level programmes accessed included counselling and psychotherapy, facilities management and occupational health and safety.

Training and further education programmes

The full range of courses provided by the Education and Training Boards (ETBs) were made available to EGF beneficiaries. The wide range of courses accessed included bookkeeping and payroll, gas installation, information technology and welding.

EGF beneficiaries also had access to the Department of Social Protection’s Technical Employment Support Grant (TESG), which funds access to accredited programmes up to and including level 6 of the National Framework of Qualifications (NFQ) or to an equivalent industry accreditation standard.

Third level education programmes

Higher education courses undertaken by EGF beneficiaries included part-time Certificate courses in Business in Aircraft Management and Aircraft Acquisition and Finance both delivered by IT Carlow to affected redundant workers and aimed at the aircraft leasing sector, a notable growth area within the Irish economy.

Some 6 worker beneficiaries of the ‘Dealing with Change, Challenge and Opportunity Mindfully’ programme also completed an NFQ level 8 Higher Diploma in Coaching/Coaching Psychology developed by UCC Adult Continuing Education (ACE) and delivered by UCC part time at the ETB Training Centre in Tallaght. This is a good example of EGF Service Providers working together for the benefit of EGF beneficiaries.

Other courses undertaken by worker beneficiaries at Institutes of Technology and Universities included a Mechanical Automation and Maintenance Fitting apprenticeship at Dublin Institute of Technology, a BSc in Mechanical Engineering at IT Tallaght, a Bachelor of Arts at Maynooth University, and a Certificate in Pharmaceutical and Medical Device Operations delivered by Innopharma Labs Ltd and funded by the Higher Education Authority under the Springboard initiative.

Courses undertaken by NEET beneficiaries included an M.A. in Film and Television Studies, MSc in Immunology & Global Health and a Degree in Medicine.

Training and education course equipment and materials

Grants to cover EGF beneficiaries’ expenditure on course equipment and materials associated directly with training and education were made available and have been charged to the relevant Article 7(1)(a) and (c) measures.

Enterprise / self-employment supports

Enterprise and self-employment supports were delivered by South Dublin, Dublin City, Dun Laoghaire/Rathdown and Kildare Local Enterprise Offices (LEOs) to 12 worker beneficiaries. These supports included introductory modules, training workshops in business planning, mentoring and priming grant aid. In addition, two NEETs received soft enterprise supports.

Income Supports

The Department of Social Protection's active labour market programmes provided support to a number of EGF beneficiaries. These programmes included the Back to Work Enterprise Allowance (BTWEA), the Back to Education Allowance (BTEA, for those on full-time further or higher education programmes), JobBridge (commercial work placement), Tús (community work placement) and Community Employment.

To increase accessibility to and participation in guidance, training and education courses, the EGF Course Expenses Contribution (CEC) scheme contributed to EGF beneficiaries' travel expenses. The CEC scheme also covered expenses in connection with job interviews.

Trainee allowances were paid by ETBs to those undertaking relevant training and further education courses.

Adjustments to budgetary allocations

The Irish authorities made the following adjustments to the budgetary allocations for the EGF/2014/016 IE/Lufthansa Technik Airmotive Ireland programme. The Irish authorities notified the European Commission of these adjustments in September 2016, with additional clarification provided in January 2017.

- The inclusion of the personalised advice, guidance and overarching coordination of EGF supports provided to beneficiaries by the SOLAS EGF Coordination Unit in the "Occupational Guidance and Career Planning Supports" sub-measure which resulted in increased expenditure under this sub-measure.
- An increase in the expenditure on the "EGF Training Grants" sub-measure due to increased participation rates.
- Increased expenditure under Article 7(4) actions was due to the inclusion of salary costs of the relevant dedicated staff.

The combined underspends on the other sub-measures, due to lower than expected participation rates, compensated for these increases and therefore total programme expenditure remained within the overall budget approved in Commission Decision C(2015) 533 final of 6.2.2015.

2.4.1 Dates on which the personalised services to workers affected commenced and ended

Start date: 07-Dec-2013 End date: 19-Sep-2016

2.4.2 Did any activities start or finish earlier than the implementation period?

In accordance with Article 4(3) of the Commission Implementing Decision of 16-02-2015, administrative expenditure commenced prior to the implementation period.

Control technical assistance expenditure, in relation to the provision of the independent audit opinion required under Article 21(2), was incurred post-implementation period but in accordance with Article 16(6) of Regulation (EU) No 1309/2013.

Eight worker beneficiaries accessed third level education programmes of at least two years duration after the implementation period. In accordance with Article 16(4) of Regulation (EU) No 1309/2013, fees paid within the implementation period for such courses up to the deadline for submission of the final report, have been included. The courses will be funded for the remainder of the 2016/17 academic year from national sources as a measure of complementarity.

2.5. Personalised services to NEETs

The same range of measures was provided to NEETs as to redundant workers with particular emphasis on occupational guidance and career supports.

2.5.1 Dates on which the personalised services to NEETs commenced and ended

Start date: 19-Sep-2014 End date: 19-Sep-2016

2.5.2 Did any activities start or finish earlier than the implementation period?

In accordance with Article 4(3) of the Commission Implementing Decision of 16-02-2015, administrative expenditure commenced prior to the implementation period.

Control technical assistance expenditure, in relation to the provision of the independent audit opinion required under Article 21(2), was incurred post-implementation period but in accordance with Article 16(6) of Regulation (EU) No 1309/2013.

Three NEET beneficiaries accessed third level education programmes of at least two years duration after the implementation period. In accordance with Article 16(4) of Regulation (EU) No 1309/2013, fees paid within the implementation period for such courses up to the deadline for submission of the final report, have been included. The courses will be funded for the remainder of the 2016/17 academic year from national sources as a measure of complementarity.

2.6. Details of any preparatory, management, information and publicity, and control activities required for implementing the EGF assistance that the Member State financed with EGF assistance, including any changes in the planned start and end dates

Activities included application preparation following consultation with stakeholders, management of the programme nationally by the EGF Managing Authority (EGFMA) including the establishment of a consultative forum, publicity and information measures including a dedicated website and an independent audit opinion control measure.

The activities of the EGFMA unit of the Department of Education and Skills over the period 2014 to August 2016 encompassed management, policy and reporting responsibilities relating to three operational EGF programmes: Andersen Ireland, Lufthansa Technik Airmotive Ireland and PWA International.

The work of the EGFMA on all three operational programmes has included initial collation and analysis of information, preparation and submission of an EGF application to the European Commission, oversight of programme implementation, provision of funding to relevant bodies as required and preparation and submission of the final report and financial statements to the European Commission.

EGFMA staff salary costs attributable to the LTAI EGF programme have been calculated as 56% of overall salary costs over the period 2014 to August 2016 and amount to €251,296.35. This is in turn has been attributed to the Preparatory (€1,445.63) and Management (€249,850.72) headings.

In 2014, SOLAS set up a new EGF Coordination Unit office based in the Dublin Dún Laoghaire Education & Training Board (DDLETB) Tallaght Training Centre to manage an increased work load resulting from the Lufthansa Technik EGF programme. Office overheads including Stationery & Printing to the overall value of €20,670.50 are included under the Management heading.

An Open Day for affected workers and NEETs was held on 21 November 2014 at the DDLETB Tallaght Training Centre. Expenses related to the provision of EGF stationery to attendees is included under the Information & Publicity heading.

Following a competitive tendering process, the EGFMA procured the services of an external auditing firm to provide an independent audit opinion on expenditure being claimed from the EU for the Lufthansa Technik EGF programmes. The related cost of €27,552 has been paid and is included under the Control and Reporting heading.

2.7. The names of the bodies delivering the package of measures in the Member State

- SOLAS National EGF Coordination Unit
- Dublin and Dún Laoghaire Education and Training Board
- City of Dublin Education and Training Board
- Longford and Westmeath Education and Training Board
- Higher Education Institutions – IT Tallaght, DIT, IT Carlow, Royal College of Surgeons Ireland, National University of Ireland Maynooth, St. Patrick’s College Maynooth, University College Cork, IT Blanchardstown, National College of Ireland, IT Sligo, Dublin City University and University of Limerick
- South Dublin Local Enterprise Office
- City of Dublin Local Enterprise Office
- Dún Laoghaire Rathdown Local Enterprise Office
- Kildare Local Enterprise Office
- Department of Social Protection
- EGF Managing Authority, Department of Education and Skills

2.8. If the undertaking, with the exception of micro enterprises and SMEs, has been a beneficiary of State aid or previous funding from Union cohesion or structural funds in the preceding five years, please describe

Not applicable

3. BENEFICIARIES OF ACTIONS IMPLEMENTED

3.1. Categories of workers targeted for assistance and actually benefited from assistance under this application, including where relevant, those in upstream and downstream enterprises

		Number of workers targeted for assistance	Number of workers who actually benefited from assistance	Number of women workers who actually benefited from assistance	% Women
Sex	Men	220	224		
	Women	30	29		
Nationality	Nationals of an EU Member State	246	251		
	Nationals of a non-EU Member State	4	2		
Age group	15-24	12	8	0	0.00%
	25-29	18	19	0	0.00%
	30-54	149	145	26	17.93%
	55-64	70	81	3	3.70%
	Over 65	1	0	0	
Workers with a longstanding health problem or disability					
Employment status on completion of the assistance	Employed		185	20	10.81%
	Of which self-employed		4	1	25.00%
	Unemployed		67	9	13.43%
	Inactive		1	0	0.00%
	Of which inactive in education or training		1	0	0.00%

3.2. Changes in the education status of workers participating in the activities

Educational attainment levels in Ireland are measured by reference to the National Framework of Qualifications ranges from Level 1 (low/no education) to Level 10 (doctoral degree). Reference <http://www.nfq-qqi.com/index.html>.

Highest educational attainment details prior to EGF programme commencement were available for 49 redundant worker beneficiaries. Of this cohort, 42 (85.7%) increased their level of educational attainment during the programme. The average rate of NFQ level change over the course of the EGF programme was +1.8. NFQ attainment increases for the 49 workers covered the range from level 2 to level 9.

3.3. Categories of NEETs targeted for assistance and actually benefited from assistance under the application, including where relevant, those in upstream and downstream enterprises

		Number of NEETs targeted for assistance	Number of NEETs who actually benefited from assistance	Number of women NEETs who actually benefited from assistance	% Women
Sex	Men	120	92		
	Women	80	79		
Nationality	Nationals of an EU Member State	200	162		
	Nationals of a non-EU Member State	0	9		
Age group	15-24		171	79	46.20%
	25-29		0	0	
Employment status on completion of the assistance	Employed		71	37	52.11%
	Of which self-employed		1	0	0.00%
	Unemployed		89	35	39.33%
	Inactive		11	7	63.64%
	Of which inactive in education or training		6	2	33.33%

3.4. Changes in the education status of NEETs participating in the activities

Educational attainment levels in Ireland are measured by reference to the National Framework of Qualification which ranges from Level 1 (low/no education) to Level 10 (doctoral degree). Reference <http://www.nfq-qqi.com/index.html>.

Highest educational attainment details prior to EGF programme commencement were available for 21 NEET beneficiaries. Of this cohort, 9 (42.9%) increased their level of educational attainment during the programme. The average rate of NFQ level change over the course of the EGF programme was +0.7. NFQ attainment increases for the 21 NEET beneficiaries covered the range from level 3 to level 9. Two NEET beneficiaries completed post-graduate level 9 programmes at DCU and Maynooth University, while a third is enrolled on an undergraduate degree course in medicine at the Royal College of Surgeons Ireland.

4. MAIN OUTCOMES

4.1. Outcomes in respect of the regional or local economic situation in the territory or territories concerned

Some 185 (73.1%) of the redundant worker beneficiaries were either re-employed or self-employed at programme end. 41.5% of NEET beneficiaries had also obtained employment.

4.2. Principal lessons learned with regard to interventions to assist workers affected by mass redundancies which will help with future assistance to workers involved in mass redundancies and NEETs (if applicable)

The key lessons re-enforced from this programme and from experience on previous EGF programmes are:-

- the necessity for early intervention
- the benefits of:
 - an emphasis on occupational guidance and career planning supports;
 - providing personalised services including through an EGF office or resource located close to the site of the former workplace and therefore convenient for many of the workers and NEET clients;
 - the EGF training grants to supplement public service provision and provide greater personal choice of career progression;
 - the EGF Course Expenses Contribution (CEC) scheme to meet some of the costs of course participation which would otherwise act as a barrier to take-up of supports; and
 - increased interaction with stakeholders during application preparation and programme implementation including a consultative forum on which workers and NEETs are represented.

5. EQUAL OPPORTUNITIES AND NON-DISCRIMINATION

Equal opportunities have been provided to both redundant workers and NEETs and there has been no discrimination in the provision of EGF services.

6. COMPLEMENTARITY

6.1. Complementarity with assistance provided by other Community instruments, in particular the European Social Fund. Please mention any synergies in implementation between the various Funds

EGF enterprise supports for business start-ups may over time be complemented by access to ERDF capital funding for business expansion. The progression in training and education commenced under EGF may be complemented through ESF funding when the EGF implementation period finishes.

At national level, EGF Managing and Certifying Authority personnel sit on the National Committee for Co-Ordination of (EU) Funds 2014 - 2020 and can therefore share lessons learned and experiences with other EU funding responsible bodies. The EGF application, regular implementation reports and final report are all made available publicly by the EGF Managing Authority on their dedicated website www.egf.ie.

6.2. Description of the mechanisms by which the managing authority for the EGF assistance has ensured that the assistance complements actions of the Member State at national, regional or local level, including those co-financed by the EU Structural Funds

Under this programme, the EGF Managing Authority included course fees for 11 beneficiaries (8 workers, 3 NEETs) for a further six months of their third level education courses under Article 16(4) of the EGF Regulation. The courses will be funded for the remainder of the 2016/17 academic year from national sources as a measure of complementarity.

A Consultative Forum was established comprised of representatives from the LTAI workers and NEET persons and representatives of service providers such as the relevant Education and Training Boards, Department of Social Protection, Higher Education Authority, Local Enterprise Offices, Enterprise Ireland, the EGF Managing Authority and the SOLAS EGF Coordination Unit. The inclusion of key service providers and stakeholders in the EGF Consultative Forum allows for local and regional actions in particular to be made in full knowledge of the career paths and strategies undertaken by, and to assist, EGF beneficiaries and to continue or adapt these including where co-financed by EU Structural Funds.

6.3. Description of the mechanisms by which the managing authority for the EGF assistance has ensured that the specific actions receiving a contribution under the EGF did not also receive assistance from other Community financial instruments (prevention of double funding)

All EGF programme expenditure claims are required to verify that no dual EU co-financing occurs and an interlocking EGF certification cascade ensures that there are a number of checks on programme actions to avoid dual EU co-funding. Key members of

the cascade have experience of, and authorised roles under, the ESF also and are therefore well positioned to further ensure there is no dual funding. The ex-ante checks applied are formalised and incorporated into the procedures manuals of the EGF Certifying Authority and Managing Authority.

7. INFORMATION AND PUBLICITY

The SOLAS EGF Co-ordination Unit provided information and publicity at local level through the running of Open Days and other programme events, a survey of redundant workers in August 2014 to gauge interest in specific EGF supports, the operation of a local EGF office in the catchment area of workers and NEET clients, and the co-ordination of personalised services for all beneficiaries.

In addition, an independently chaired Consultative Forum on which the redundant workers and NEETs were represented along with service providers ensured the dissemination of information and publicity to the stakeholders locally and regionally. The Forum met on 9 June 2015, 28 September 2015, 9 February 2016 and 8 June 2016.

The Department of Social Protection also conducted a survey in January 2014 of retraining preferences of almost 150 workers being made redundant at Lufthansa and this information contributed to the design of the EGF programme.

At national level, the EGF Managing Authority established a website dedicated to EGF programmes (www.egf.ie) and reference was made in relevant press releases, speeches and Parliamentary business to the EGF and EU co-financing.

EGF programme implementation reports containing information on programme uptake, labour market statuses and other information were produced in June 2015, September 2015, February 2016 and June 2016 and disseminated at the Consultative Forum meetings and uploaded to www.egf.ie.

8. MANAGEMENT AND FINANCIAL CONTROL OF THE ASSISTANCE

8.1. Changes in the management and control systems as compared to the description provided in the application, specifying in particular changes in the fields below.

8.1.1 The organisation of the managing and paying authorities and intermediate bodies, of the management and control systems in place in these authorities and bodies

For reasons of administrative efficiency, the role of the intermediate body within the EGF certification cascade was removed.

8.1.2 The functions vested in them

As a result of the changes set out in section 8.1.1, claims and declarations from public beneficiary bodies (PBBs) were submitted directly to the EGF Managing Authority, which is responsible for the oversight and approval of management and control systems, for the authorisation of payment claims / expenditure declarations and for the submission of same to the EGF Certifying Authority. The EGF Managing Authority conducted appropriate checks across the range of service providers and PBBs during the programme implementation and final reporting periods – these included site visits to selected Service Provider and Public Beneficiary Body locations, where deemed appropriate, to test systems and financial transactions.

8.1.3 The allocation of functions between or within their departments, including between the managing and paying authority where they are the same body

As set out in section 8.1.1, the role of the intermediate body was removed from the EGF cascade for reasons of administrative efficiency. Claims and declarations from PBBs were submitted directly to the EGF Managing Authority.

8.1.4 The procedures by which claims for reimbursement of expenditure are received, verified, and validated, and by which payments to beneficiaries are authorised, executed and accounted for

For third level education costs, the EGF Managing Authority used a unit cost approach, where feasible, in order to more realistically capture the cost of such provision to EGF beneficiaries.

For all other training, education and enterprise measures, expenditure claims or declarations were made on a real cost basis.

As described in Section 2.6, EGF Managing Authority staff salary costs attributable to the LTAI EGF programme have been calculated as 56% of overall salary costs over the

period 2014 to August 2016 and amount to €251,296.35. This is in turn has been attributed to the Preparatory (€1,445.63) and Management (€249,850.72) headings.

8.1.5 The provisions and timetable for the verification of management and control systems

No change other than the requirement under Article 21(2) to designate relevant bodies whose functions include the provision of an independent audit opinion of EGF programme expenditure. This control function has been externally procured by the EGF Managing Authority.

The EGF Managing Authority issued 'Financial Management and Controls and Eligibility Rules for the European Globalisation Adjustment Fund (EGF) 2014-2020' to EGF Public Beneficiary Bodies and relevant Service Providers on 31 March 2015. This document contained instructions on eligible expenditure, composition of expenditure claims/declarations and timelines for submission of claims for EGF co-funded expenditure. An updated version issued on 29 September 2016.

8.1.6 The arrangements for preventing, detecting and correcting irregularities as defined in Article 70 of Regulation (EC) No 1083/2006 and recovering as well as reimbursing amounts unduly paid together with interest on late payments in accordance with the same Article

No change

8.2. Details of any irregularities detected, specifying the nature of the irregularity, EGF amount concerned, date of notification to OLAF as well as the outcome, including details of any recoveries made.

None

Statement justifying expenditure

I Tom Whelan, representing the certifying authority designated by Ireland, hereby certify that all eligible expenditure included in the attached statement, representing the contributions of the European Globalisation Adjustment Fund and national public and/or private funding, and paid as the assistance has progressed, was paid in respect of operations that were carried out after 14 November 2013 and before 20 March 2017 and amounts to: €2,983,357.79

I also certify that operations were implemented in accordance with the objectives laid down in the decision and with the provisions of Regulation (EU) No 1309/2013 of the European Parliament and of the Council of 17 December 2013 on the European Globalisation Adjustment Fund (2014-2020) and repealing Regulation (EC) No 1927/2006, 6 (hereinafter called "the EGF Regulation"), in particular as regards:

1. Compliance with the provisions of the Treaty and instruments adopted under it and with Community policies, in particular the rules on competition, the award of public contracts, the elimination of inequalities, and the promotion of equality between men and women;
2. Application of management and control procedures to the assistance, in particular to verify the delivery of the products and services co-financed and the reality of expenditure claimed, and to prevent, detect and correct irregularities, pursue fraud, and recover unduly paid amounts (Article 21 of the Regulation)

In accordance with Article 21(5) of the Regulation, the supporting documents are and will continue to be available for a minimum period of three years following the winding up of the financial contribution by the Commission.

I certify that:

1. The statement of expenditure is accurate and results from accounting systems based on verifiable supporting documents
2. The statement of expenditure and the application for payment take account of any recoveries made, when relevant, revenue accruing to operations financed under the assistance and interest income
3. Details of the underlying transactions are recorded on paper and, where possible, on computer files and are available on request to the Commission departments responsible

Date: 16 March 2017

Name: Tom Whelan

Position: Head of EGF Certifying Authority

Organisation: Department of Education and Skills

e-Signature: Tom Whelan

Documents

Document title	Document type	Document date	Local reference	Commission reference	Files	Sent date	Sent By
Report of Independent Audit Body	Final report annex	15-Mar-2017		Ares(2017)13905 97	Report of Independent Audit Body	16-Mar-2017	nfremati