



**European Union**

European  
Social Fund

## **2014-2020 ESF Programme**

### **Action Note**

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## **ESF and the Apprenticeship Levy: Match Evidence Requirements**

### **Who**

All ESF beneficiary organisations, European Social Fund Division, IBs and GLA

### **What**

This Action Note details the necessary evidence requirements when the Apprenticeship Levy (AL) is used as Match funding within the ESF 2014 to 2020 programme.

### **Cleared**

Steve Spendlove

# Background

## Action Note 006/17

1. The Managing Authority issued Action Note (AN) 006/17 on 24 October 2017 [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/654479/006-17\\_and\\_the\\_Apprenticeship\\_Levy.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/654479/006-17_and_the_Apprenticeship_Levy.pdf) confirming that the Apprenticeship Levy can be used as Match funding for ESF for projects approved after 24 October 2017. The content of Action Note 006/17 still applies and should be read in conjunction with this Action Note

## Match Evidence Requirements

2. ESF applicants wishing to use the AL as match funding for their ESF project must include the match provider as a delivery partner and list them as part of their ESF funding application.

3. The approach taken by ESF applicants wishing to use the AL as Match, should be the same as for any other Match source. Details of Match must be provided at the application stage. The Match is treated the same as ESF regardless of source and it must be evidenced, auditable and, before a claim is made, defrayed.

4. The Managing Authority appreciates that applicants using the AL as Match may not be able to provide the written evidence/letters of intent the MA would expect at application stage. As per existing arrangements (AN 006/17) if an applicant opts to use the AL as match they will need at least to provide:

- details of how the activities delivered by the AL relate to the ESF project, its activities and its objectives;
- details of the amount of match that will be generated by the AL; and
- evidence of the need/demand in the local area for the applicant's specific training.

5. As set out in paragraph 2, all Match must be evidenced, auditable and, before a claim is made, defrayed. In order to be compliant with ESF requirements, applicants should ensure they have and can maintain a detailed adequate audit trail in relation to the AL when it is used as Match.

6. In practice this means that apprentices supported by the Match providers and used as match in an ESF project will be subject to the same requirements as ESF participants and Grant Recipients. Apprentices enrolled on an apprenticeship scheme being used as Match for an ESF project must be aware they are part of an ESF project. The acceptable evidence to meet this requirement is set out in the ESF Data and Evidence Requirements – Eligibility and Results Guidance <https://www.gov.uk/government/publications/european-structural-and-investment-funds-eligibility-documents>

7. In addition, the following ESF eligibility evidence for a participant must be obtained and be able to be produced on request:

- the participant is legally able to reside in the UK (and work in the UK) during the period of ESF/Match support; examples are set out in the ESF data evidence requirements;
- the participant meets the project's eligibility criteria that individuals and/or entities must meet to qualify for ESF/Match support.

Details on how to evidence this is set out in the guidance referred to in paragraph 6 above.

8. The ESF Grant Recipient will be responsible for ensuring that these requirements are met.

9. In order to provide the required evidence that Match funding has been drawn down, Grant Recipients are required to provide a copy of the transaction list from the Match providers AL digital account which confirms the transactions and payments in relation to the AL Match for the period required. The names of the apprentices appearing on the transaction list should be redacted but all the other information will be required.

10. In addition, all new ESF applicants and existing grant recipients who are using the AL as Match funding should also refer to Action Note 025/18 [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/734120/025-18\\_clarification\\_of\\_match\\_funding.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/734120/025-18_clarification_of_match_funding.pdf) which clarifies ESF public and private Match funding categories. When submitting a new or revised Financial Annex to the ESF Managing Authority, Applicants and existing Grant Recipients should record the name of the organisation providing the Apprenticeship Levy match-funding in the 'Organisation' column of the 'Funding Sources' tab within the Annex. The Funding Type should then be recorded as 'Other' and 'Private' selected from the drop-down list in the 'Private/Public/Other' column in the same 'Funding Sources' tab.

11. In summary, where Grant Recipients are using the AL as Match they should provide evidence of the ESF Match requirements being met as outlined in paragraphs 2 to 7 and a copy of the transaction list as set out in paragraph 9.

## Action

12. To note the information above with reference to Action Note 006/17 to ensure compliance with ESF when using the AL as match. Guidance will be amended to reflect the information in this note.

13. To note the action required for EClaims in paragraph 9.

## Contact

14. For questions please contact: [esf.2014-2020@dwp.gsi.gov.uk](mailto:esf.2014-2020@dwp.gsi.gov.uk)