Investing in skills development for a better tomorrow!

Employer Training Grant Claims
1. INTRODUCTION
The Vocational Education and Training (VET) Levy is the result of our country's efforts to develop and implement a sustainable funding model to ensure both the stability of funding needed to develop local training capacities, as well as the level of financing to improve training outcomes. The VET Levy mobilises additional resources through which the quality and quantity of skills development can be accomplished to meet the training needs of the employed, the unemployed and the disadvantaged. All levies collected by the NTA in a financial year are to be disbursed at the end of that particular financial year, in line with the following allocation:

- 35% for Key Priority Training Grants;
- Up to 50% for Employer Training Grants; and
- Up to 15% for the NTA’s Administration Costs.

2. WHAT IS THE EMPLOYER TRAINING GRANT?
The Regulations Relating To Use Of Vocational and Training Levies for Funding Vocational Education and Training Programmes and Projects and for Providing Technical and Financial Assistance: VET Act No.1 of 2008 define training as “training which is related to vocational training provided by a private vocational training provider accredited by the Namibia Qualifications Authority (NQA), or a state owned vocational training center.” The Employer Training Grant is a grant payable to eligible employers that submit applications for vocational related training.

In line with this definition, the NTA is to consider the following training interventions under the Employment Training Grant:

- All NQA accredited VET courses;
- Training courses not accredited by the NQA, but related to accredited VET courses.
- This may include short courses, in-house training and training outside of Namibia.
  This short-term provision will be reviewed after two years.

3. ELIGIBILITY CRITERIA FOR EMPLOYER TRAINING GRANTS
Employers must meet the following eligibility criteria to submit an application under the Employer Training Grant:

- Up to date with the payment of the VET Levy payable by the employer;
- Does not have any interest referred to in Section 38 of the VET Act or any penalty referred to in Section 39 of the VET Act, outstanding in respect of the VET Levy;
- Has submitted to the NTA evidence of the implementation of training i.e. completed and submitted a claim form together with relevant documentation (copies of invoices and receipts where applicable); and
- Has submitted details of actual cost of training.
4. COSTS QUALIFYING FOR GRANTS

Where training is conducted in-company, eligible costs include:

- Facilitator training costs for the duration of training;
- Cost of training materials used in the training process;
- Assessment and certification costs; and
- Subsistence and Travelling (S&T) allowance costs and expenses, for both facilitators and trainees.

Where training is procured from, or conducted by an external service provider, the following line items will be regarded as direct training costs:

- S&T allowance costs to and from the training venue; and
- Invoiced/receipted costs from the training service provider.

5. EVIDENCE OF TRAINING IMPLEMENTATION

Evidence may be as per the table below:

### External Training

<table>
<thead>
<tr>
<th>Scenario 1.1</th>
<th>Scenario 1.2</th>
<th>Scenario 1.3</th>
<th>Scenario 1.4</th>
<th>Scenario 1.5</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Tax Invoices from the training provider</td>
<td>b) Tax Invoices from the training provider</td>
<td>c) Tax Invoices from the training provider</td>
<td>d) Tax Invoices from the training provider with names of attendees</td>
<td>e) Tax Invoices from the training provider</td>
</tr>
<tr>
<td>b) Proof of payment</td>
<td>b) Proof of payment</td>
<td>b) Proof of payment</td>
<td>b) Proof of Payment</td>
<td>b) Bank statement with reference</td>
</tr>
<tr>
<td>c) Signed Subsistence &amp; Travel Allowance form where such was paid to employees</td>
<td>d) Attendance Register / Certificate of attendance</td>
<td>e) Purchase Order with attendees name</td>
<td>f) Payment Advice / Remittance Advice</td>
<td>g) Attendance Register / Certificate of attendance</td>
</tr>
<tr>
<td>d) Attendance Register / Certificate of attendance</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Scenario 2 – Training sourced from inside the organization where the conduction was from outside:

<table>
<thead>
<tr>
<th>Scenario 2.1</th>
<th>Scenario 2.2</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Tax Invoices from the conduction</td>
<td>b) Proof of payment</td>
</tr>
<tr>
<td>c) Signed Subsistence &amp; Travel Allowance form where such was paid to employees</td>
<td>d) Attendance Register / Certificate of attendance</td>
</tr>
</tbody>
</table>

### Scenario 3 – Training sourced from inside the organization where the conduction is an employee of the organization

<table>
<thead>
<tr>
<th>Scenario 3.1</th>
<th>Scenario 3.2</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Schedule showing hours spend in training if this is not clear on the attendance register</td>
<td>a) Letter from Employer (official Letter) showing the rate</td>
</tr>
<tr>
<td>b) Copy of pay slip / payroll report</td>
<td>b) Signed Subsistence &amp; Travel Allowance form where such was paid to employees</td>
</tr>
<tr>
<td>c) Signed Subsistence &amp; Travel Allowance form where such was paid to employees</td>
<td>c) Attendance Register / Certificate of attendance</td>
</tr>
<tr>
<td>d) Attendance Register / Certificate of attendance</td>
<td></td>
</tr>
</tbody>
</table>

### Scenario 4 – Training related to Job Attachment or Internships

<table>
<thead>
<tr>
<th>Scenario 4.1</th>
<th>Scenario 4.2</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) Agreement for attachment/internship</td>
<td>List of documents required and alternative documents that can be used</td>
</tr>
<tr>
<td>b) Time sheet</td>
<td>A) Citrus Outline</td>
</tr>
<tr>
<td>c) Time sheetblock - in sheet</td>
<td>B) Attendance register</td>
</tr>
<tr>
<td>d)</td>
<td>E) Tax Invoices</td>
</tr>
<tr>
<td>e)</td>
<td></td>
</tr>
</tbody>
</table>

For inspection purposes, employers are to maintain all of the aforementioned records and any other relevant supporting information, in line with the prescribed five-year retention period. Employers who comply with the above criteria must submit claims to the NTA within 31 days after the end of the financial year.
5. EVIDENCE OF TRAINING IMPLEMENTATION

Required Evidence for Employer Training Grants Disbursement

<table>
<thead>
<tr>
<th>Main/Basic Requirements</th>
<th>Alternatives Evidence</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>External Training</strong></td>
<td></td>
</tr>
<tr>
<td>Course Outline</td>
<td>Learning outcomes</td>
</tr>
<tr>
<td>Attendance Register</td>
<td>Certificate of attendance</td>
</tr>
<tr>
<td>Tax Invoice</td>
<td>Training</td>
</tr>
<tr>
<td></td>
<td>Accommodation</td>
</tr>
<tr>
<td></td>
<td>Travelling</td>
</tr>
<tr>
<td>Proof of payment</td>
<td>Local</td>
</tr>
<tr>
<td></td>
<td>Foreign (forex)</td>
</tr>
<tr>
<td><strong>Internal Training</strong></td>
<td></td>
</tr>
<tr>
<td>Course Outline</td>
<td>Learning outcomes</td>
</tr>
<tr>
<td>Attendance Register</td>
<td>Certificate of attendance</td>
</tr>
<tr>
<td>Tax Invoice</td>
<td>Internal Facilitator</td>
</tr>
<tr>
<td></td>
<td>External Facilitator</td>
</tr>
<tr>
<td></td>
<td>Accommodation</td>
</tr>
<tr>
<td></td>
<td>Travelling</td>
</tr>
<tr>
<td>Proof of payment</td>
<td>Internal Facilitator</td>
</tr>
<tr>
<td></td>
<td>External Facilitator</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Job Attachment</strong></td>
<td></td>
</tr>
<tr>
<td>Appointment Contract/Agreement</td>
<td></td>
</tr>
<tr>
<td>Pay slip</td>
<td>Payroll Report</td>
</tr>
</tbody>
</table>

6. HOW DO COMPANIES SUBMIT APPLICATIONS?

Employers should complete and submit application forms online at [http://www.vetmis-nta.co.za](http://www.vetmis-nta.co.za) from 1 April to 1 May by 17:00, by following the procedure outlined below.

**STEP 1**
Log onto www.nta.com.na

**STEP 2**
Access link on pop-up box on website main page and log onto the system

**STEP 3**
Select In-Company Training Grant Claim on the menu bar

**STEP 4**
Select Claims and click on the $ sign

**STEP 5**
Click on new application

**STEP 6**
Provide details of training conducted

**STEP 7**
Capture costs incurred and upload supporting evidence

**STEP 8**
Click submit

**STEP 9**
The application will now appear on the list of applications submitted

**STEP 10**

FREQUENTLY ASKED QUESTIONS

A) GENERAL
B) SUBMISSION OF APPLICATIONS
C) TRAINING ELIGIBLE FOR APPLICATIONS
D) QUALIFYING COSTS
E) TYPES OF EVIDENCE

CRITERIA FOR EMPLOYER TRAINING GRANT
• No outstanding levies, penalties & interest
• Submit evidence of vocational related training conducted and actual cost of training expenses
• Submit details of actual cost of training

APPLICATIONS SUBMISSION DATE
• 1st April to 11th May 2017
• Last Day for submission of applications annually is 1 May

MAXIMUM AMOUNT PAYABLE
• Actual Cost of Training up to 50% of employer’s contribution for financial year

CLAIM PAYMENT
• Approved applications to be paid into employer bank account

TYPES OF EVIDENCE
• Signed attendance registers
• Training material invoices and receipts or proof of payment
• Training facilitator’s costs
• Invoices and Receipts (proof of payment) from training providers
• Employment and salary records for staff members
• Subsistence and travel records with related company policy
• Accommodation booking records, invoices and receipts (Proof of payment)
• Assessment and Certification records
• Any other supplementary records
A: GENERAL

1. WHAT IS THE VOCATIONAL EDUCATION AND TRAINING (VET) LEVY?

All employers with an annual payroll of N$1 million and more must pay a levy of one percent of payroll to the NTA on a monthly basis. This monthly payment is known as the VET Levy. The levy must be paid by the employer and must NOT be deducted from the employee’s remuneration.

2. WHAT ARE EMPLOYER TRAINING GRANTS?

Employer Training Grants are paid by the NTA to eligible VET Levy-paying employers who engage in VET related programmes that promote skills development. Such training programmes may be delivered in-house or externally. Employers are entitled to submit applications for training grants subject to compliance with established criteria.

3. WHO IS ELIGIBLE TO SUBMIT AN APPLICATION FOR EMPLOYER TRAINING GRANTS?

Employers who do not submit applications will forfeit their grants. The NTA is to transfer unclaimed grants to the VET Levy’s Key Priority Grant Funding Allocation, where such funds are to be utilised for training interventions approved by the Board of Directors.

B: SUBMISSION OF APPLICATIONS

1. HOW MUCH CAN AN EMPLOYER APPLY?

Employers can apply for up to 50% of the VET levy paid in a financial year, for actual costs of training conducted on production of valid evidence.

2. WHEN SHOULD AN EMPLOYER SUBMIT APPLICATIONS FOR TRAINING GRANTS?

The VET Levy financial year runs from 1st April to 31st March. Employer Training Grant applications should be submitted to the NTA within 31 days after the end of the financial year. The final day for applications to be submitted is 1 May annually.

3. WHAT HAPPENS IF AN EMPLOYER DOES NOT SUBMIT AN APPLICATION WITHIN THE 31 DAYS TIMEFRAME?

Employers who do not submit applications will forfeit their grants. The NTA is to transfer unclaimed grants to the VET Levy’s Key Priority Grant Funding Allocation, where such funds are to be utilised for training interventions approved by the Board of Directors.
C: TRAINING ELIGIBLE FOR GRANTS

1. WHAT TRAINING IS ELIGIBLE FOR EMPLOYER TRAINING GRANTS?

There are two main categories:
   a) All Level 1 to 5 Vocational Education and Training (VET) courses, accredited by the Namibia Qualifications Authority (NQA); and
   b) Training courses not accredited by the NQA, but related to VET courses.

2. DOES TRAINING SUBMITTED FOR A GRANT NEED TO BE PROVIDED BY AN ACCREDITED TRAINING PROVIDER WITH NQA TO QUALIFY?

No. Training conducted in-house by employers or procured from external service providers is not required to be accredited by the NQA, or registered by the NTA. It must, however, be Vocational related.

3. ARE VET COURSES PROCURED FROM TRAINING PROVIDERS OUTSIDE OF NAMIBIA ELIGIBLE FOR EMPLOYER TRAINING GRANTS?

VET courses procured outside of Namibia related to vocational training provided by a private vocational training provider accredited by the Namibia Qualifications Authority (NQA), or a state owned vocational training center are also eligible for a grant.

D: QUALIFYING COSTS

1. WHAT COSTS ARE TO BE INCLUDED IN APPLICATIONS FOR TRAINING CONDUCTED BY THE COMPANY?

Eligible costs include training facilitator costs for the duration of the training; training materials used in the training process; assessment and certification costs; and subsistence and travelling (S&T) allowance costs and expenses for both the facilitator and the trainee.

2. WHAT COSTS ARE TO BE INCLUDED IN THE APPLICATION WHEN EXTERNAL TRAINING INSTITUTIONS CONDUCTED THE TRAINING?

Eligible costs include S&T allowance costs for the trainee to and from the training venue, and invoiced/receipted costs from the external institution.
3. HOW MUCH OF THE TRAINING COSTS MENTIONED ABOVE CAN BE REFUNDED IN TERMS OF THE LEVY PAID?

Employer Training Grants are based on actual costs of training implemented up to a maximum of 50% of levies paid by the employer, e.g. if an employer paid N$ 300 000-00 in levies, the employer can apply for a maximum of N$ 150 000-00 for training its employees.

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E: TYPES OF EVIDENCE

1. WHAT TYPES OF EVIDENCE ARE TO BE CONSIDERED AS PROOF OF TRAINING IMPLEMENTED?

Evidence includes signed attendance registers as per NTA template; invoices and receipts (proof of payment) from the training service provider; invoices and receipts (proof of payment) for training materials procured; S&T records in accordance with company policy; accommodation invoices and receipts (proof of payment); assessment and certification records and costs; and any other supplementary records and receipts applicable to the training.

2. HOW ARE EMPLOYER TRAINING GRANT APPLICATIONS TO BE SUBMITTED?

Employers must complete and submit the standardised application form online. In cases where online submission is impossible, contact our Helpdesk at 061-2078 548.

3. WHAT ARE THE KEY CONSIDERATIONS WHEN COMPLETING THE APPLICATION FORM?

Applications should clearly state costs incurred in respect to the abovementioned approved line items and should also include lists of the employees trained, the duration of training courses and the full title/description of the training courses attended.

HOW WILL THE EMPLOYER BE NOTIFIED IF THE APPLICATION IS APPROVED OR REJECTED?

The employer will be notified the status of each application by a system generated letter, emailed to the employee who submitted the application. Employers are required to update the records on the system. The report on the assessment on the definition of training, evidence of training implementation and actual costs will be available on the submission system three months after the cut-off date. Employers can also view the status of their applications by logging onto the levy system.
4. CONTACT

For Issues Pertaining to:
- Training Programmes;
- Key Priority Training Grants;
- Service Level Agreements; and
- Employer Training Grants:

Manager: Training Advisory Services – Mighty Katulo
09264-61-2078 558, mkatulo@nta.com.na

For Issues Pertaining to:
- Fund Administration;
- Costing Models;
- Grant Payments; and
- Disbursement:

Manager: Fund Administration – Veripi Kangumine
09264-61-2078 504, vkangumine@nta.com.na

Or

Funds Disbursement Accountant – Isabella Kwala
09264-61-2078 585, ikwala@nta.com.na

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