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Updated Jobsplus logo and name

# **ACCESS TO EMPLOYMENT (A2E) SCHEME**

## **GUIDANCE NOTES**

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## LIST OF ACRONYMS

ALU	Annual Labour Unit
CA	Certifying Authority <sup>1</sup>
CBM	Central Bank of Malta
DAS	Departmental Accounting System
DoC	Department of Contracts
DPA	Data Protection Act
EC	European Commission
EIRA	Employment and Industrial Relations Act
ESF	European Social Fund
EU	European Union
EUFSD	EU Funded Schemes Division
GBER	Group Block Exemption Regulation
IAID	Internal Audit and Investigations Directorate
IB	Intermediate Body
ISC	Invoice Status Certificate
LM	Line Ministry
MA	Managing Authority
MEDE	Ministry for Education and Employment
MFIN	Ministry for Finance
MFSA	Malta Financial Services Authority
NAO	National Audit Office
NEA	National Employment Authority
OLAF	European Anti-Fraud Office
OTS	On-The-Spot (Check)
PPCD	Planning and Priorities Coordination Division
RDP	Registered Disabled Person
SAMB	State Aid Monitoring Board
SC	Access to Employment Selection Committee
SFD	Structural Funds Database
TA	Technical Assistance
VAT	Value Added Tax
VIES	VAT Information Exchange System

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

## DEFINITION OF TERMS

- **‘Subsidiary Legislation 343.23’** Manpower records (commencement or termination of employment) regulations. LEGAL NOTICE 110 of 1993, as amended by Legal Notices 144 of 1999, 424 of 2007 and 426 of 2012.
- **‘wage cost’** means the total amount actually payable by the Undertaking in respect of the employment concerned, comprising of the gross wage before tax and compulsory contributions such as social security, child care and parent care cost;
- **‘subsidy’** means a sum of money that the Undertaking will be eligible to receive if participating in the A2E Scheme;
- **‘worker with disabilities’ / ‘registered disabled persons’** means any person who is recognised as worker with disabilities under national law<sup>2</sup>;
- An **‘undertaking’** is considered to be any entity engaged in an economic activity, irrespective of its legal form. This includes, also, self-employed persons and family businesses engaged in craft or other activities, and partnerships or associations regularly engaged in an economic activity. (Annex 1 of the Commission Regulation (EC) 651/2014)
- **‘undertaking in difficulty’** means an undertaking in respect of which at least one of the following circumstances occurs:
  - a) In the case of a limited liability company (other than an SME that has been in existence for less than three years or, for the purposes of eligibility for risk finance aid, an SME within 7 years from its first commercial sale that qualifies for risk finance investments following due diligence by the selected financial intermediary), where more than half of its subscribed share capital has disappeared as a result of accumulated losses. This is the case when deduction of accumulated losses from reserves (and all other elements generally considered as part of the own funds of the company) leads to a negative cumulative amount that exceeds half of the subscribed share capital. For the purposes of this provision, ‘limited liability company’ refers in particular to the types of company mentioned in Annex I of Directive 2013/34/EU and ‘share capital’ includes, where relevant, any share premium.
  - b) In the case of a company where at least some members have unlimited liability for the debt of the company (other than an SME that has been in existence for less than three years or, for the purposes of eligibility for risk finance aid, an SME within 7 years from its first commercial sale that qualifies for risk finance investments following due diligence by the selected financial intermediary), where more than half of its capital as shown in the company accounts has disappeared as a result of accumulated losses. For the purposes of this provision, ‘a company where at least some members have unlimited liability for the debt

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<sup>2</sup> <http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=8718&l=1>

of the company' refers in particular to the types of company mentioned in Annex II of Directive 2013/34/EU.

- c) Where the undertaking is subject to collective insolvency proceedings or fulfils the criteria under its domestic law for being placed in collective insolvency proceedings at the request of its creditors.
  - d) Where the undertaking has received rescue aid and has not yet reimbursed the loan or terminated the guarantee, or has received restructuring aid and is still subject to a restructuring plan.
  - e) In the case of an undertaking that is not an SME, where, for the past two years:
    - i. the undertaking's book debt to equity ratio has been greater than 7.5 and
    - ii. the undertaking's EBITDA interest coverage ratio has been below 1.0.
- An **'autonomous enterprise'** is any enterprise which is not classified as a partner enterprise within the meaning of 'partner enterprise' or as a linked enterprise within the meaning of 'linked enterprises' as explained below.
  - **'Partner enterprises'** refers to all enterprises which are not classified as linked enterprises within the meaning of 'linked enterprises' and between which there is the following relationship: an enterprise (upstream enterprise) holds, either solely or jointly with one or more linked enterprises within the meaning of 'linked enterprises', 25 % or more of the capital or voting rights of another enterprise (downstream enterprise).

However, an enterprise may be ranked as autonomous, and thus as not having any partner enterprises, even if this 25 % threshold is reached or exceeded by the following investors, provided that those investors are not linked, within the meaning of 'linked enterprises', either individually or jointly to the enterprise in question:

    - a) public investment corporations, venture capital companies, individuals or groups of individuals with a regular venture capital investment activity who invest equity capital in unquoted businesses (business angels), provided the total investment of those business angels in the same enterprise is less than EUR 1,250,000;
    - b) universities or non-profit research centres;
    - c) institutional investors, including regional development funds;
    - d) autonomous local authorities with an annual budget of less than EUR 10 million and less than 5,000 inhabitants.
  - **'Linked enterprises'** are enterprises which have any of the following relationships with each other:
    - a) an enterprise has a majority of the shareholders' or members' voting rights in another enterprise;
    - b) an enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise;
    - c) an enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or to a provision in its memorandum or articles of association;

d) an enterprise, which is a shareholder in or member of another enterprise, controls alone, pursuant to an agreement with other shareholders in or members of that enterprise, a majority of shareholders' or members' voting rights in that enterprise.

- **'net increase in the number of employees'** means a net increase in the number of employees in the establishment concerned compared with the average over a given period in time, and that any posts lost during that period must therefore be deducted and that the number of persons employed full-time, part-time and seasonal has to be considered with their annual labour unit fractions;
- The **'headcount'** corresponds to the number of annual work units (AWU), i.e. the number of persons who worked full-time within the enterprise in question or on its behalf during the entire reference year under consideration. The work of persons who have not worked the full year, the work of those who have worked part-time, regardless of duration, and the work of seasonal workers are counted as fractions of AWU. The staff consists of:
  - a) employees;
  - b) persons working for the enterprise being subordinated to it and deemed to be employees under national law;
  - c) owner-managers;
  - d) partners engaging in a regular activity in the enterprise and benefiting from financial advantages from the enterprise.

Apprentices or students engaged in vocational training with an apprenticeship or vocational training contract are not included as staff. The duration of maternity or parental leaves is not counted.

- **The 'Legal Name of Undertaking':**
  - a. The legal name of the applicant undertaking as registered under the law applicable to its establishment. E.g. Applicant undertakings registrable under the Companies Act – Chapter 387 of the Laws of Malta, should provide the name as registered with the Registrar of Companies.
  - b. Undertakings which are not vested with a legal personality acquired through the law applicable to their establishment, e.g. Associations, are to include the name as registered under the Second Schedule of the Civil Code (Chap. 16 Laws of Malta).
  - c. Self-employed/Sole Traders should include the name of the self-employed person.

**Comment [ch2]:** 18/04/2016  
Details about the Legal Name of Undertaking



## CHAPTER 1: INTRODUCTION

### 1.1 Scope of the Guidance Notes

The scope of these Guidance Notes is to provide assistance to Undertakings when applying for grants under the Access to Employment (A2E) Scheme. The A2E is a scheme co-financed by the European Social Fund (ESF), the Maltese Government and the Employers. The A2E falls under Malta's Operational Programme 'Investing in human capital to create more opportunities and promote the wellbeing of society' for the 2014-2020 Programming Period. Through this scheme, funds are granted<sup>3</sup> to Undertakings for the recruitment of disadvantaged, severely disadvantaged and disabled persons.

The objective of the European Social Fund (ESF) under the European Union's Cohesion Policy 2014 – 2020 is to contribute to the European Union's economic and social policy by improving employment and job opportunities, encouraging a high level of employment and more and better jobs.

All applications must abide by the Guidance Notes valid at the time of application; these can be found on the Jobsplus website<sup>4</sup>.

### 1.2 Rationale of the Scheme

The A2E Scheme will provide employment aid to enterprises in Malta and Gozo to promote the recruitment of the more challenged amongst job seekers, unemployed and inactive. The Aid Programme will be:

- Enhancing opportunities to access the labour market and providing work experience to those furthest away from gainful occupation;
- Bridging the gap between labour market supply and demand;
- Increasing social cohesion.

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 Treaty on the Functioning of the European Union (TFEU) (General Block Exemption Regulation)<sup>5</sup>.

#### 1.2.1 Available Budget

The Scheme will be managed on a demand driven basis meaning that Undertakings can apply whenever they identify a recruitment need within the company. Grant awards will be provided on a

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<sup>3</sup> Subject to certain terms and conditions

<sup>4</sup> [www.jobsplus.gov.mt](http://www.jobsplus.gov.mt)

<sup>5</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>

first-come first-served basis and subject to calendar year total ceilings. The total available budget for this scheme is €12 million, with an indicative annual calendar year ceilings of c. €2.4 million per annum.

## CHAPTER 2: ROLES AND RESPONSIBILITIES

### 2.1 The Jobsplus

The overall responsibility for the management and implementation of the A2E is of the Jobsplus. The Jobsplus is the designated Intermediate Body (IB) for the implementation of the A2E. The responsibilities of the IB include amongst others:

- 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:
  - i. The eligibility criteria in order to qualify for financing under the A2E;
  - ii. A description of the application's evaluation process and appeal procedure;
- c) Acknowledgment of A2E Application Forms;
- d) Control over the evaluation process;
- e) Drafting and entering into Grant Agreements with eligible Undertakings (Beneficiaries);
- f) Monitoring the employment under the Scheme;
- g) Carrying out documentary and physical on the spot checks (*on-site monitoring*);
- h) Initiation of the payment process through the Structural Fund Database 2014 - 2020.

### 2.2 The Beneficiary

The beneficiary hereinafter is referred to as the Undertaking.

- a) In the case of the A2E, the beneficiary is the Undertaking benefiting from wage subsidy when recruiting an eligible participant on the basis of a signed Grant Agreement.
- b) The beneficiary is responsible to implement the employment activity in line with the terms and conditions of the Grant Agreement signed and of these Guidance Notes. The beneficiary should always be guided by the principles of good governance, sound financial management, fairness and transparency.
- c) The list of Undertakings benefiting from aid schemes funded through the European Social Fund will be listed on the Jobsplus website [www.jobsplus.gov.mt](http://www.jobsplus.gov.mt).

## CHAPTER 3: ELIGIBILITY OF APPLICATIONS

All applications for funding will be assessed against the eligibility criteria and will proceed for funding subject to availability of funds as well as subject that the employment is effected within the eligible period. For the recruitment to be eligible, the Undertaking must send a duly completed A2E application form before the end of August 2019. Recruitment must take place no later than September 2019 to be considered eligible for the subsidy.

### 3.1 Eligibility and Evaluation of Operations

Applications will be evaluated by the Evaluation Committee, according to the eligibility criteria listed in Section 3.1.1.1. These criteria have been approved by the Monitoring Committee in line with Article 110 (2) of Council Regulation 1303/2013<sup>6</sup>.

#### 3.1.1 Eligibility Criteria

To be eligible, applications must meet **all** the eligibility criteria for Undertakings AND any **one** of the eligibility criteria for participants specified below.

##### 3.1.1.1 Eligibility Criteria for Undertakings

- a) **Complete documentation:** an Undertaking must present a fully completed application form together with all the requested supporting documentation.
- b) **All Undertakings:** all Undertakings (including a partnership, company, association, individual self-employed or other body of persons) having an economic activity and recruiting new employees are eligible to participate in the Scheme subject to criterion (c) below. Such definition implies that there must be at least one person in the Employer's organisation who is engaging a different person through the A2E Scheme. A definition of an Undertaking can be found in the 'Definition of Term Section' of these Guidance Notes.
- c) The **specific recruitment must represent a net increase** in the Undertaking staff as at acknowledgment date of the A2E application form, compared with the average of the twelve months preceding the received date; any post/s reduced must have fallen vacant following voluntary departure, disability, retirement on grounds of age, voluntary reduction of working time or lawful dismissal for misconduct and not as a result of redundancy.
- d) **Incentive effect:** as long as the Undertaking has submitted a written application prior to engaging the new recruit, aid should be considered to have an incentive effect.

**Comment [ch3]:** 26/11/2015  
For further details kindly check Section 3.3 of these A2E Guidance Notes

<sup>6</sup> <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32013R1303&from=EN>

- e) **Project implemented within / for the direct benefit of the eligible territory:** The eligible territory for this scheme is the whole legal territory of the Maltese Islands.
- f) The Jobsplus will be checking that every applicant **Undertaking is financially sound**; any one of the following circumstances would render it 'an undertaking in difficulty'(as more fully described in the 'Definition Terms' section) ineligible for funding:
- i. In the case of limited liability companies (with a few exceptions relating to SMEs), if more than half of the subscribed share capital has been absorbed by losses.
  - ii. In the case of companies with partners' partial limited liability, as in (a) above.
  - iii. Involvement in any collective insolvency proceedings.
  - iv. Where any rescue aid has not been repaid.
  - v. Where non-SMEs have had for the last two years a book debt to equity ratio greater than 7.5 or an EBITDA coverage ratio of below 1.0.

In relation to eligibility criteria 'b' and 'c', Undertakings must submit the Undertaking Declaration (See the 'Definition of Terms Section' for the meaning of Undertaking and Net Increase and Annual Labour Units).

### 3.1.1.2 Eligibility Criteria for Target Groups, Duration and Level of Assistance

The table afterwards illustrates the eligible target groups, level and duration of assistance.

#### Disadvantaged Persons

Target Groups	Duration of Assistance
1. Any person of age 24 and over who has been unemployed/inactive for the previous 6 months.	26 weeks
2. Any person of age 24 and over who has been unemployed for the previous 12 months during which he/she participated in a traineeship with the applicant Undertaking.	52 weeks
3. Any person who is living as a single adult who has one or more dependants and is not in full-time employment.	52 weeks
4. Any person of age 24 and over who has not attained an upper secondary educational or vocational qualification (ISCED 3), who does not have a job.	52 weeks
5. Any person older than 50 years who does not have a job.	52 weeks

### Severely Disadvantaged Persons

Target Groups	Duration of Assistance
6. Any person who has been unemployed / inactive for the previous 12 months during which he/she has not benefited from a traineeship with the applicant Undertaking and who belongs to one of the categories (3) to (5).	104 weeks
7. Any person of age 24 and over who has been unemployed / inactive for the previous 24 months during which he/she has not benefited from a traineeship with the applicant Undertaking.	104 weeks

### Disabled Persons

Target Group	Duration of Assistance
8. Any person who is a registered disabled person under national law and is not in full-time employment.	156 weeks

- a) Eligible costs under the A2E scheme will be paid for the periods indicated for each of the above target groups to cover part of the basic wage cost of those Undertakings engaging disadvantaged, severely disadvantaged persons or persons with disability.
- In relation to the employment of a disadvantaged or a severely disadvantaged person, Employers will receive a flat rate of **€85 per week**<sup>7</sup> for a full-time 40-hour week.
  - In relation to the employment of a person with disability, Employers will receive a flat rate of **€125 per week**<sup>8</sup> for a full-time 40-hour week.
- In case of part-time employment the grant will be pro-rated either to 20, 25 or 30 hours per week.
- b) All recruits under Target Groups 1, 6 or 7 must have been unemployed / inactive in the Maltese islands for the periods as specified in the above criteria.
- c) New participating recruits will be eligible as long as the applicant Undertaking is different from an employer who previously employed the prospective new recruits within the previous 12 months.

<sup>7</sup> The aid intensity of disadvantaged and severely disadvantaged persons shall not exceed 50% of the eligible costs.

<sup>8</sup> The aid intensity of registered disabled persons shall not exceed 75% of the eligible costs.

- d) New participating recruits will be eligible as long as the termination reason (i.e. on the Jobsplus Termination Form) from the last employment record is not **employed elsewhere**. If this is the case a three months period should have lapsed before the applicant Undertaking can apply for the A2E Scheme
- e) A participant recruit under Target Groups 3 and 8 who is in part-time employment can still be eligible for subsidy as follows:
- i. If the recruit is in part-time employment, the A2E scheme will enable the individual to increase his/her weekly working hours to full-time (40 hours). If the applicant Undertaking is the same one providing the part-time employment, the grant will be a flat sum of **€42.50 per week** (*for disadvantage and severely disadvantage persons*) while **€62.50 per week** (*for the registered disabled persons*) for a term as indicated in the tables above.
  - ii. If the applicant Undertaking is different from that of the part-time employment, the new Undertaking will be eligible for the whole **€85 per week** (*for disadvantage and severely disadvantage persons*) while the whole **€125 per week** (*for the registered disabled persons*) for a term as indicated above.
- f) **Shareholders** and **directors** of the Undertaking **will not be eligible** to benefit from the A2E if they take up employment within the same Undertaking.
- g) Persons reaching pensionable age before the end of the Grant Agreement period will not be eligible.
- h) **Apprenticeship:**
- i. Apprentices participating in subsidised Apprenticeship Schemes may participate in the Access to Employment Programme with an Undertaking other than the same Undertaking who provided their apprenticeship.
  - ii. Apprentices remaining unemployed for a period of twelve months after the end of their apprenticeship contract will become eligible to participate with the same Undertaking who provided the apprenticeship.
  - iii. Registered Disabled Persons who are recognised as ‘worker with disabilities’ under national law and participating in subsidised Apprenticeship Schemes may participate in the A2E Programme with the same Undertaking who provided their apprenticeship.
- i) A participant can apply **only once** under the A2E Scheme with the same Undertaking.
- j) In the case of severely disadvantaged persons and persons with disability, the subsidy will be offered for the period as per the target group’s duration or until end of September 2020, whichever comes first.
- k) **Employment Retention** of the new participating recruits. For ALL target groups, the Undertaking must retain in employment the recruited person for a further period (as per table below) following the subsidised period.

**Comment [ch4]:** 10/06/2016  
New eligibility criteria (employed elsewhere)

Duration of Subsidy	Retention Period
26 weeks	2 months
52 weeks	4 months
104 weeks	8 months
156 weeks	12 months

- l) Upon premature termination of the grant agreement both the Undertaking and the Participant must fill in the A2E Scheme Justification Forms. The Undertaking will be refunded only on the whole weeks that the participants will be employed on the A2E Scheme. For further information see Annex 1.

### 3.3 Employment which has an Incentive Effect

The Undertaking may recruit the participant following the IB's acknowledgment of receipt of the application (*i.e. at least one day after the acknowledgment date*). Therefore, employment of the participant on or prior to the acknowledgment date will not be eligible for funding. Confirmation of funding will be determined upon receipt of the acceptance letter and signing of the Grant Agreement. The Grant Agreement period must commence after the acceptance letter's date or the engagement's date; whichever comes last.

## CHAPTER 4: APPLICATION FOR THE ACCESS TO EMPLOYMENT (A2E) GRANTS

The Jobsplus will publicise the A2E Scheme call for applications through various types of media. The Jobsplus will also collaborate with stakeholders and Employer's representatives to publicize the Scheme widely.

### 4.1 Application Process

Undertakings must submit an original and complete A2E application form. One application can be submitted for more than one participant for the same position. Different A2E application forms must be submitted for different positions. All applications must be completed in full, signed, dated by the Undertaking and sent by registered post or delivered by hand to the Jobsplus, EU Funded Schemes Division, Access to Employment Unit, Hal Far. BBG 3000. Any corrections on the application form must be endorsed by the Undertaking. The Jobsplus will issue a letter of acknowledgement of receipt to the Undertaking.

## 4.2 Documents to be submitted with the Application Form

Applicant Undertakings shall submit completed original A2E Application Form in original format together with supporting documentation, as indicated below. Forms can be downloaded from the Jobsplus website ([www.jobsplus.gov.mt](http://www.jobsplus.gov.mt)).

1. A copy of both sides of the new recruit's ID card.
2. The Undertaking's Declaration
3. A copy of the Undertaking's VAT Registration Certificate.
4. Supplementary Financial Information Sheet
5. Request for Verification Form (applicable only for Target Group 3 recruits).
6. Signed Curriculum Vitae<sup>9</sup> or Template Form (applicable only for Target Group 4 recruits).  
If the participant has attended any foreign education he/she must obtain a confirmation from the NCHFE<sup>10</sup> regarding the ISCED Level of the highest certificate attained.
7. A copy of the Maltese Residence Permit/Card (applicable only for Target Groups 1, 6 and 7 and only when recruiting an EU National).

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

**Comment [ch5]:** 10/06/2016  
Form is being introduced as guidance for the basic minimum information requested

**Comment [ch6]:** 10/06/2016  
Certification to be provided with the application when participant attended education

### 4.2.1 Documents Data Field Description

#### 4.2.1.1 The Application Form

The A2E Application Form should be filled in electronically and printed in 'portrait' layout and in DUPLEX (two sided). All the fields of the application form are to be filled-in, otherwise the application will not be considered eligible for funding. The data requested in the application form is the following:

##### A. Details of applicant

In this section the applicant shall insert the full name, the postal address, and contact details of the Undertaking. The Undertaking must appoint a Project Leader, who shall lead the project on its behalf.

- 1: Legal name of Undertaking or Self-employed Person - Name of the Undertaking or self employed Person applying for the aid programme:  
*Legal Name of Undertaking:*
  - The legal name of the applicant undertaking as registered under the law applicable to its establishment. E.g. Applicant undertakings registrable under the Companies Act – Chapter 387 of the Laws of Malta, should provide the name as registered with the Registrar of Companies.

<sup>9</sup> Participant's Curriculum Vitae must contain all the basic minimum information found on the template provided

<sup>10</sup> National Curriculum for Higher Education - <http://ncfhe.gov.mt/en/Pages/default.aspx>



- Undertakings which are not vested with a legal personality acquired through the law applicable to their establishment, e.g. Associations, are to include the name as registered under the Second Schedule of the Civil Code (Chap. 16 Laws of Malta).
- Self-employed/Sole Traders should include the name of the self-employed person.

*Self-Employed Person:*

- Name of the Undertaking as registered with the VAT Department<sup>11</sup>.

**Comment [ch7]:** 18/04/2016  
Amendment on the Name of Undertaking.

- 2: Official postal address of the Undertaking.
- 3: Name of Undertaking's contact person - the appointed contact person will act as the Project Leader in terms of this application. The Project Leader is the person responsible for the implementation of the project. There shall be only one Project Leader; **ALL** application documentation must be endorsed by the Project Leader, or his/her nominated / indicated delegates.
- 4: The job title of the Undertaking's contact person.
- 5: The ID card number of the Undertaking's contact person.
- 6: Phone/Mobile Number quoted must be the direct contact number of the contact person or his/her nominated / indicated delegates.
- 7: E-mail address must be the electronic address of the contact person or his/her nominated / indicated delegates.
- 8: The active VAT number must be the same as per the VAT Certificate of Registration. In order to check the name and address of the applicant as registered with the VAT Department, the Jobsplus refers to the VIES link (Vat Information Exchange System).
- 9: Company Registration Number as registered with the Malta Financial Services Authority (MFSA); (if applicable).
- 10: P.E. number as registered with the Inland Revenue Department.
- 11: Details of any delegated person/s must be listed. (Delegation of Authority is applicable whenever another person/s is signing on behalf of the Project Leader.) SIGNATURES MUST INVARIABLY BE ORIGINALS.

## **B. Details of Participants**

- 12: Position – please indicate the job title of the prospective employee/s being recruited. If more than one employee is required for the same position during the same period, then only one application should be submitted. If the Undertaking needs to recruit persons for different positions, then a separate application form should be submitted for each position.
- 13: Number of persons needed for the same position.

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

- 14: The name of the employee/s to be engaged and their respective ID Card Numbers. The ISCED Level of the participants (see Annex 1). The Target Group should be the same as referred to in **Section 3.2.1.2 Eligibility Criteria for Target Groups, Duration and level of Assistance**. (Example: Target Group – *Unemployed for 6 months*; Target Group No: 1)
- 15: The address where the employee/s will be working. This should only be filled in if this address is different from the one provided in point 2. This is required so that the mandatory on-the-spot checks can be carried out by the Jobsplus and by other authorised bodies.

### C. Conditions to be offered to new employee

*When engaging employees through the A2E Scheme, employers must ensure that the conditions of employment are in line with the Employment and Industrial Relations Act of 2002. 'Conditions of Employment' includes wages, the period of employment, the hours of work and leave and any conditions related to the employment of any employee under a contract of employment. This also includes any benefits arising from terms of engagement, terms of work participation, manner of termination of any employment agreement and the mode of settling any differences which may arise between the parties to the agreement; but it does not include professional ethics arising from any professional relationship between an employer and an employee.*

- 16: The hours that the employee will be working during the week i.e. whether the participant will be working 20 hours, 25 hours, 30 hours or 40 hours weekly.
- 17: A statement determining whether the working schedule is regular or irregular.
- 18: The Working Hours of the participants *e.g. from 8.00am till 5.00pm*
- 19: The days on which the employee will be reporting to work.
- 20: Whether the employee will be working on shift basis.

Comment [ch8]: Inserted on 18/04/2016

### D. Declaration

If the information given in the application is eventually found to be incorrect or misleading, any EU funds awarded may be withdrawn and any funds already paid may be recovered from the Undertaking that had received an A2E grant.

- 21: The name in block letters of the Undertaking representative that will be completing and signing the application form.
- 22: The ID card number of the Undertaking's contact person who is signing the application form.
- 23: The Undertaking's representative signing the application form must have formal authority to do so on behalf of the applying Undertaking.

24: The date of signature of the application form.

#### 4.2.1.2 Undertaking's Declaration

Comment [ch9]: Updated 29/12/2015

The undertaking must present [the Undertaking's Declaration Form](#); a declaration confirming [the links and partners of the undertaking; the undertaking's size](#); that the undertaking did not affect any redundancies in the 12 months prior to the application; [and that the undertaking is financially sound](#). This form must be duly signed by an employee in a managerial grade within the Undertaking, by the self employed Employer or by the Employer's external auditor.

### 4.3 Evaluation Process

A2E applications will be processed by the Jobsplus within a time limit of one month from receipt of **complete** documentation. Any clarifications or documentation requested by the Jobsplus must be received within a stipulated deadline. Failure to do so may result in the application being deemed ineligible as per Section 3.2.1.1 (a).

#### 4.3.1 Outcome of Evaluation

The Evaluation Committee will assess the application against the set criteria.

4.3.1.1 If all the eligibility criteria are met, an acceptance letter is issued to the Undertaking, informing them which documents they need to present when signing the formal Grant Agreement (See Section 4.3.2 below).

4.3.1.2 If the eligibility criteria are not all met, the request for funding will not be approved and a non-acceptance letter will be issued to the Undertaking, indicating why the application was found ineligible. In such case, the Undertaking has the right to submit an appeal to the Scheme's Appeals Board within a stipulated timeframe i.e. ten working days from the date on the non-acceptance letter. The appeal should include a detailed explanation by the Undertaking which can be considered during the appeal process. The Appeal Board will consider the grounds raised and the IB's Evaluation process. If the appeal is upheld the consideration of the application will proceed. Late appeals WILL NOT be accepted. The decision of the Scheme's Appeals Board will be **final** for the purpose of the scheme.

#### 4.3.2 Signing the Grant Agreement

Once the Undertaking application is deemed as eligible, a Grant Agreement will be issued for signature. The Undertaking must submit the below when signing the Grant Agreement.:

1. The **engagement form** of the eligible participant, as stipulated in Subsidiary Legislation 343.23<sup>12</sup>;
2. The **Employment Contract** (Statement by the Employer)
3. The **Financial Identification Form** (TR/S – 9)
4. The **New Recruit's Data Protection Form**

#### 4.4 Basic Terms and Conditions

EU funds will be offered on terms and conditions which will be stipulated in the Grant Agreement. In accepting the offer of EU funds, the Undertaking will take on responsibility for compliance with these terms and conditions.

The implementation is subject to audits by both National and European Bodies. Officials from the Managing Authority<sup>13</sup>, the Intermediate Body<sup>14</sup> and other horizontal stakeholders will also have the right of access to all information related to the activity funded. 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.

It is important to note that European Structural and Investment Funds are public funds. In this regard, if the employment is selected for funding, the Undertaking will be bound by the principles of good governance, sound financial management and the relevant national regulations pertaining to public funds.

## CHAPTER 5: FINANCIAL MANAGEMENT AND PAYMENTS

### 5.1 Payment Procedures and Reimbursement

As part of the Payment and Reimbursement Procedures, the A2E Unit within the IB will be responsible to ensure that the:

- a) Claims for reimbursement made by the Beneficiary are correct;
- b) Employment has been effected; and
- c) Expenditure declared has actually been incurred.

**The Applicant Undertaking must pay from own funds the total expenditure incurred.** Once the operation has been successfully completed, the Undertaking is to provide the documentation identified in Section 5.2.1. All necessary documents can be found and downloaded from the Jobsplus website [www.jobsplus.gov.mt](http://www.jobsplus.gov.mt)

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<sup>12</sup> <http://www.justiceservices.gov.mt/DownloadDocument.aspx?app=lom&itemid=10138&l=1>

<sup>13</sup> The Planning and Priorities Co-ordination Division (PPCD) within the Ministry for European Affairs and Implementation of the Electoral Manifesto.

<sup>14</sup> The Jobsplus

### 5.1.1 Proof of Fulfilment of Conditions

The subsidy will be paid to the Undertaking twice annually upon completion of every twenty-six week period; or once, following premature termination of the grant agreement. Before the Treasury authorises payment, the Jobsplus will be requesting the below supporting documentation to verify that all the conditions of the Grant Agreement and these Guidance Notes have been adhered.

### 5.1.2 A2E Reimbursement Process

The Undertaking must complete and submit the following documentation to claim reimbursement for the agreed A2E subsidy:

- a) A **Reimbursement Request Form**: This must be filled in for each participant and has to be signed by the Undertaking's Project Leader or delegated person.
- b) Upon premature termination of the Grant Agreement both the Undertaking and the Participant must fill in **Justification Forms**. Justification forms together with a number of case scenarios can be downloaded from the Jobsplus website.
- c) **Absenteeism Sheet**
- d) **Sickness Certification** if applicable
- e) A **declaration** signed by both the Undertaking and the new employee confirming that wages were paid in line with National Legislation.
- f) A copy of the **Financial Identification Form** to enable direct payment of the subsidy (Should any changes occur to the Financial Identification Form submitted at application stage, a new original form must be submitted).

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

Checks may be carried out by the Jobsplus officials or any other relevant authority to clarify and certify the correctness and the eligibility of subsidy, even following the execution of payment.

### 5.1.3 Payment Process

Reasonable care shall be taken by the IB's A2E Unit to ensure that the payment process is not unduly delayed. Requests for reimbursement are expected to be processed by the Jobsplus within a timeframe of three months from receipt of complete reimbursement documentation and any clarifications sought. The A2E Unit shall not be held responsible for any delay due to reasons beyond its control. It is the responsibility of the Undertaking to ensure that all the relevant documentations are correct and sent in time in order not to slow down the process.

Following the Jobsplus processing of the claim for reimbursement, the Line Ministry and the Treasury Department will conduct further checks before execution of payment. The Jobsplus cannot be held liable for delays in the payment process nor for any overruling by superior authority of its initial approval of payment.

## **5.2 Double Financing**

To avoid double-financing of wage costs by other Community or National schemes or within other programming periods, the Corporation reserves the right to share all A2E information with other public entities/public authorities to ensure that no other public funds are made available to the Undertaking in respect of the same employment other than through tax credits. Funding of basic wages for the same employment from any other sources is strictly prohibited.

## **5.3 Undertakings Subject to Recovery of Community and National Funds**

The employer should notify the Jobsplus if the Undertaking is or becomes at any time subject to any recovery of funds procedures either in Malta or in any other Member State; any outstanding recovery orders still in place would exclude the Undertaking from receiving aid.

# **CHAPTER 6: MONITORING AND EVALUATION**

## **6.1 Monitoring Structures**

### **6.1.1 Monitoring by the Undertaking**

The Undertaking has the responsibility of ensuring effective monitoring of the subsidised employment. The responsibility of the Undertaking extends beyond the achievement of results but entails also monitoring of the physical implementation. It is up to the Undertaking to choose the most appropriate tool to ensure effective and timely monitoring. The IB may request photographic evidence of the subsidised employment for use in the Scheme's publicity.

### **6.1.2 Physical on-the-spot check by the Jobsplus**

Jobsplus monitoring officers will conduct monitoring visits to evidence the employment of the participant in relation to the A2E Application Form and that the respective employment parameters are being met by the Undertaking. Each monitoring visit will be documented by a monitoring report and photographic evidence (the latter may be used for publicity purposes).

Unannounced monitoring visits will also be conducted at the sole discretion of the Jobsplus.

### 6.1.3 Participation in Monitoring and Evaluation Activities

The Undertaking accepts to participate in and contribute to all monitoring and evaluation activities organised by the Jobsplus, the Managing Authority<sup>15</sup>, the European Commission as well as other Authorities.

## 6.2 Reporting Requirements

On termination of the grant period, the Undertaking is to submit to the IB's A2E Unit an Implementation Report. A template of this report is provided by the Jobsplus and is to be submitted by every Undertaking at Reimbursement Stage.

## CHAPTER 7: AUDIT AND CONTROL

### 7.1 Internal Control (Undertaking)

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

The Beneficiary must maintain:

#### 1) Unique bank account

Wages disbursements must be posted into a unique dedicated Bank account. The Public Contribution (reimbursement by the Malta Treasury) must also be posted to the same account. Beneficiaries opting to use this system must ensure that this 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.

#### 2) Accounting treatment

##### Type 1 – Private enterprises with the obligation to prepare annual financial statements

Use of an Adequate Accounting Code (a Nominal Ledger Account dedicated to the Access to Employment Project) 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 (Wages / Salaries, Employee Tax / NI & Employer's NI, and reimbursement from

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<sup>15</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

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>16</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>17</sup>.

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

- (i) 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
- (ii) 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**

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.

Supplementary Guidelines for financial regulations may be found on the Jobsplus website ([www.jobsplus.gov.mt](http://www.jobsplus.gov.mt)).

**Cash disbursements** are inherently untraceable, and consequently strictly prohibited for any transactions related to the Access to Employment Scheme.

Bank Statements may be requested to verify that the above procedures have been adhered to.

### **7.2 First Level of Control & On-the-Spot Checks (the Jobsplus and other Authorities)**

Management verifications (desk and physical monitoring) shall be carried out by the Jobsplus and, in instances by the Managing Authority and by the Certifying Authority<sup>18</sup> to ensure that expenditure is real, carried out in line with the Grant Agreement and that operations and expenditure comply with Community and National rules.

<sup>16</sup> In particular *International Accounting Standard (IAS) 20: Accounting for Government Grants and Disclosure of Government Assistance*

<sup>17</sup> Most recent: SL281.03 – Accounting Profession (General Accounting Principles for Smaller Entities) Regulations

<sup>18</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



The Jobsplus will be conducting two types of checks:

- a) All Undertakings will be verified to ensure that the employment of the new recruit under the A2E Scheme has been effected; this will be confirmed through a countersigned declaration stating that the employee was being paid at least the minimum wage accordingly to law.
- b) On a sample basis the Undertakings will be verified through more in-depth checks; not only verification of documents but also traceability of payments. At this point further documents may be requested to the Undertakings in order for the Jobsplus to conduct these checks.

It should be noted that these checks are NOT audits but administrative and physical verifications. The Jobsplus will co-ordinate such checks. Any queries that may arise from such spot checks are submitted to the Undertaking's Project Leader and should be answered within the stipulated deadline.

In case of documentary checks, the Jobsplus shall inform the Undertaking at least one working day in advance that an on-the-spot check will take place. Unannounced physical on-the-spot check visits may be carried out by the IB.

During a physical on-the-spot check (documentary), the IB shall verify that:

- The new employment has been carried out (physical check) as per Grant Agreement;
- It is compliant with the audit trail;
- All necessary documentation has been retained;
- Compliance with Community and National rules (e.g. State Aid, protection of the environment, equality of opportunities and publicity throughout the implementation of the operation) was adhered to; and
- Regulations on information and publicity were followed.

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

- Copy of the Application Form and related documentation;
- Original Grant Agreement and Addenda/Corrigendum
- Original absenteeism sheet;
- Copies of all A2E claims / documentation related with reimbursement;

The MA and the CA and other Authorities may also carry out these same or other checks.

### **7.3 Second Level of Control**

The 2<sup>nd</sup> level of control refers to audits (of systems and operations) that are carried out by the Audit Authority. The Internal Audit and Investigations Directorate (IAID) is the designated Audit Authority as per Article 127 of Council Regulation 1303/2013 and it is the main entity responsible for the proper functioning of the management and control system of the operational programme and to audit an appropriate sample of operations on the basis of the declared expenditure. Their audits are carried out on an ongoing basis throughout the EU Funding Programming Period and up to 10 years

from the date on which the last aid was granted under any Scheme. The AA will normally pre-advise the Undertaking of the audit at least one day in advance.

Other organisations, including the National Audit Office (NAO), the European Commission and the European Court of Auditors, may undertake audits on their projects. Besides, entities such as the State Aid Monitoring Board (SAMB) or the VAT Department may also 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 Undertaking must ensure that all relevant documentation is made available to the auditors and provide all necessary support to the auditors in carrying out their work.

On-the-Spot checks reports and follow-ups may be distributed by the AA to the Jobsplus, the MA, the CA and the Line Ministry. The AA may organise additional follow-up audits as required.

#### **7.4 Preparing for Audit Visits (applicable to all audits)**

As part of their preparation for an audit, Undertakings should ensure that:

- All persons (including technical personnel) within the Undertaking involved in the implementation of the grant being audited are available during the audit.
- All documentation has been filed, to facilitate easy access during the audit. The auditors may ask for copies of all documents that are in file.
- It is important to note that auditors are not required to give notice prior to site visits.

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

**a) Employment Documents:**

- Acknowledgment Letter
- Acceptance Letter
- Signed Grant Agreement between the IB and the Undertaking
- Any addenda / corrigenda to the Grant Agreement
- Employment Contract

**b) Information and Publicity:**

- Verification of compliance with compulsory EU information and publicity requirements during employment period (such as scheme posters hanging at the work place)

**c) Implementation Documents:**

- Copy of Reimbursement Request Form submitted
- Pay Slips
- Bank Statements related to the A2E Scheme
- Separate Bank Account (Traceability)

- Original FS5s and IRD Receipts
- Absenteeism Sheet
- Original Medical Certificates

**d) Payment Documents:**

- Letter from the Jobsplus notifying subsidy payment
- Treasury Letter is in the Employer's Undertaking file.

## **7.5 Follow-Up to an Audit**

Once an audit is concluded, the auditors will formulate a report with all findings and any recommendations. Should there be the need for any clarifications the auditors will seek feedback from both the IB and the Undertaking.

## **CHAPTER 8: COMPLIANCE WITH COMMUNITY POLICY**

### **8.1 General Principles**

The Undertaking should ensure coherence with Community Policies namely, State Aid requirements, equal opportunities, and non-discrimination, equality between men and women, and sustainable development.

#### **8.1.1 State Aid Requirements**

EU State Aid rules apply to the A2E Scheme 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 Undertaking) is found to be in breach of State Aid requirements, the funds will be recovered from the Undertaking possibly together with interests and fines.

#### **8.1.2 Equal opportunities, non-discrimination and equality between men and women**

It is important to note that every Undertaking is required to take a pro-active approach to Equal Opportunities. The Undertaking must ensure that Equal Opportunities are taken into consideration at all stages of the A2E. 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.

### **8.1.3 Sustainable Development**

All efforts should be made by the Undertaking to include Sustainable Development related actions at all stages of the new employment. The Undertaking must ensure that the operation is structured in such a manner that concrete positive actions towards better sustainability are mainstreamed throughout.

It is important to note that Environmental matters should also be taken into consideration at all stages of the design and implementation of the new employment. The employment should be structured to avoid any related minimum environmental damage.

## **CHAPTER 9: REPORTING ON IRREGULARITIES**

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

Irregularities are mainly detected through the various checks and audits carried out by different entities. Irregularities may also be detected through other means, including fiscal controls and evaluations; receipt of grievance or complaint (unanimous or not), and/or public domain information.

### **9.2 Reporting an Irregularity**

If an irregularity is detected, the Undertaking has the duty to **IMMEDIATELY** report the irregularity to the Project Leader of the A2E Scheme within the Jobsplus.

### **9.3 Financial Recoveries**

In cases where an irregularity necessitates recovery of funds, the person/organisation detecting such 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. In certain cases, the recovery can be up to 100% of the amount paid.

## CHAPTER 10: INFORMATION AND PUBLICITY

### 10.1 Publicity

- a) In order to enhance transparency regarding the use of the Scheme's Funds, the name of the Applicant Undertakings, the title of the operations and the amount of public funding allocated to each operation may be published.
- b) The IB will provide a publicity poster to the applicant Undertaking showing the funding sources of the Scheme. The applicant must place this poster in a prominent place within their premises.
- c) The Undertaking shall ensure that the participants being subsidised under the A2E have been informed about the Scheme's benefits.
- d) The IB may request the Undertaking to collaborate in the organisation of events or promotional activities, including networks and exchanges at both National and European level.

### 10.2 Data Protection

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

Undertakings should disclose correct and accurate data to the IB. An Undertaking has the right to access all data relating to the applicant's grants as well as to request that any incorrect data to be rectified. The Undertaking should inform every new employee of what personal data they are disclosing to the authorities.

## CHAPTER 11: CLOSURE AND RETENTION OF DOCUMENTS

Undertakings' should note that projects can be audited even after completion of the grant implementation. Every Undertaking benefiting under the A2E Scheme is obliged to **keep all documents** related to the operation for up to 10 years from the date on which the last aid was granted under the Scheme. Undertakings are required to maintain documents in their original or copy format (as applicable). Refer to Section 7.4 for details of the documents that may be checked during audit visits.

## **FINAL NOTE**

The Jobsplus is considering various other simplifications procedures; once any is approved by the competent Authorities, these may be added to these Guidance Notes and implemented with retrospective effect in respect of all A2E grants.

## **Annex 1: Premature Terminations of the A2E Scheme**

Please note the following relating to termination from employment of A2E Participants during the implementation of the scheme.

- a) Upon premature termination of the grant agreement both the Undertaking and the Participant must complete the appropriate A2E Scheme Justification Forms. The below scenarios mentioned to guide the Undertaking and/or participant on how to proceed in particular circumstances. There may, of course be different scenarios.
- b) The Undertaking will be refunded only in respect of the weeks completed in full during the A2E Scheme i.e. if the participants have worked 25.6 weeks on the scheme the employer will only be eligible to be refunded for 25 weeks.

### **Case Scenarios:**

#### **Case 1: Termination during Probation Period:**

If the employment is terminated during probation the Undertaking will be entitled to claim the subsidy due for the actual employment grant period of the participant.

#### **Case 2: Participant made redundant during the grant agreement and retention period of the A2E Scheme:**

In case of redundancy of the participant, no reimbursement will be due.

#### **Case 3: Participant resigns from employment (e.g. took up work overseas, change of employment etc):**

The Undertaking will be reimbursed pro-rata.

## Annex 2: ISCED Levels

Malta Qualifications Framework			ISCED 1997	ISCED 2011
8	Doctoral Degree		8	ISCED 8 Doctoral Degree/PhD or equivalent
7	Master's Degree Postgraduate Diploma Postgraduate Certificate		7	ISCED 7 Master's Degree or equivalent
6	Bachelor's Degree		6	ISCED 6 Bachelor's Degree or equivalent
5	Undergraduate Diploma Undergraduate Certificate Higher Education Certificate	Foundation Diploma VET Higher Diploma	5	ISCED 5 Short-cycle tertiary
4	Matriculation Certificate Advanced Level Intermediate Level	VET Diploma (e)	4	ISCED 4 Post-Secondary Level
3	General Education Level 3 SEC Grade 1-5	VET Level 3 (d)	3	ISCED 3 Upper Secondary Level
2	General Education Level 2 SEC Grade 6-7 Secondary Education School Certificate and Profile (B)	VET Level 2 (c)	2	ISCED 2 Lower Secondary Level
1	General Education Level 1 Secondary Education School Certificate and Profile (A)	VET Level 1 (a)(b)	1	ISCED 1 Primary Level
			ISCED 0 Pre-Primary education	ISCED 02 Pre-Primary Level 3 years
				ISCED 01 Pre-Primary Level 0 - 2 years

\* VET stands for Vocational Education and Training

**Annotations:**

\* The Qualifications Framework is designed in such a way as to be able to include diverse forms of qualifications not as yet covered by this Framework.

(a) Attainment of the Basic Employment Passport together with either the Adult Skills Certificate or the NCHFE 8 Key Competences at Level 1 are also considered as a Full VET Level 1 qualification.

(b) The NCHFE recommends that a Full VET 1 qualification should enjoy the same parity of esteem as a Secondary School Certificate and Profile (A).

(c) The NCHFE recommends that a Full VET Level 2 qualification should enjoy the same parity of esteem as a Secondary School Certificate and Profile (B)/ SEC Grade 6-7.

(d) The NCHFE recommends that a Full VET Level 3 Qualification should enjoy the same parity of esteem General Education Level 3/SEC Grade 1-5.

(e) The NCHFE recommends that a Full VET Diploma should enjoy the same parity of esteem as the Matriculation Certificate.

Source: National Commission for Further and Higher Education (Malta) – Further and Higher Education Statistics 2013/2014





European Union - European Structural and Investment Funds  
Operational Programme II – Cohesion Policy 2014 - 2020  
*Investing in human capital to create more opportunities and promote  
the well being of society*



Project may be considered for part-financing  
by the European Union

European Social Fund (ESF) Co-financing rate: 80% EU Funds; 20% National Funds