

TERMS AND CONDITIONS GOVERNING THE AWARDING OF GRANTS FOR INTERNATIONAL RESIDENCY PROJECTS IN THE FIELD OF THE VISUAL ARTS, PERFORMING ARTS, FILM, MUSIC, DESIGN AND ARCHITECTURE

1. Object

1.1 The object of these terms and conditions is to govern the awarding of grants for international residency projects carried out at facilities, festivals, creation centres or other entities outside Spain in the fields of the visual arts, performing arts, film, music, design and architecture and that contribute to the projection and dissemination abroad of Catalan language and culture.

Within the framework of these terms and conditions, “international residency” is defined as a temporary stay outside Spain by an artist or creator in a facility, festival, creation centre or other entity, with the aim of carrying out one or more stages of a project related to artistic creation and/or research, or a production, without its goal being turned into an end product.

1.2 For the purposes of these terms and conditions, international residency projects are not considered to be those which only consist of rentals or the transfer of space, nor those which have a duration of less than five days.

1.3 The activities supported must take place during the period specified in the call for applications.

1.4 The grants awarded in accordance with these terms and conditions are regarded as *de minimis* aid, governed by Commission Regulation (EU) 2023/2831, of 13 December 2023, on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid (OJEU L2023/2831, 15.12.2023).

2. Beneficiaries

The beneficiaries of these grants may be legal entities that own or manage facilities, festivals, creation centres or other entities that form part of the Catalan artistic and cultural sphere, as well as those that own or manage international facilities, festivals, creation centres or other entities that host projects which contribute to the projection and dissemination abroad of Catalan language and culture.

3. Requirements and incompatibilities

3.1 Requirements

In order to be eligible to be beneficiaries of the grants, applicants must meet the following requirements and conditions, and provide proof thereof pursuant to the terms specified in Clause 7:

- a) Provide proof of at least three consecutive years' experience in the carrying out of residencies.
- b) Comply with the general terms and conditions established in Article 13 of Law 38/2003, of 17 November, on general provisions for grants and subsidies.
- c) Submit a declaration on whether any other public or private aid has been requested and/or obtained for the same activity, providing a detailed listing of the awarding entity and the amount requested and/or obtained.
- d) Where any element likely to be subject to copyright is used in carrying on the activity subject of the grant, comply with the provisions of intellectual property regulations.

- e) In the case of non-profit organisations, be registered in the corresponding register.
- f) In the event of having a workforce of 50 or more, comply with the legal quota of job reservations in the company's workforce provided for in Article 42.1 of the Consolidated Text of the General Law on People with Disabilities and their Social Inclusion, approved by Royal Legislative Decree 1/2013, of 29 November, or with the exceptional alternative measures provided for by Royal Decree 364/2005, of 8 April, and by Decree 86/2015, of 2 June.
- g) In the case of a workforce of 25 or more, indicate the resources for preventing and detecting cases of sexual harassment and harassment based on sex in their workplaces, and for dealing with them, in agreement with social agents, and the possession of protocols for addressing and preventing sexual harassment and harassment based on sex, pursuant to Article 29 of Law 5/2008, of 24 April, on the right of women to eradicate gender-based violence, modified by Law 17/2020, of 22 December.
- h) Comply with the requirement established in Article 36.4 of Law 1/1998, of 7 January, on language policy, with respect to workplaces and, in companies with establishments open to the public in Catalonia, comply with the requirements established in Articles 32.1 and 32.3 of the aforementioned Law.
- i) In the case of foundations and associations, have adapted their statutes in accordance with the first transitional provision of Law 4/2008, of 24 April, of Book Three of the Civil Code of Catalonia, relating to legal persons, and Law 5/2011, of 19 July, amending the aforementioned Law.
- j) In the case of foundations, to have complied with the duty to submit annual accounts to the protectorate, pursuant to Article 336-3 of Book Three of the Civil Code of Catalonia, approved by Law 4/2008, of 24 April.
- k) The provisions of Law 17/2015, of 21 July, on effective equality between women and men, must be respected and, in the case of companies and entities, they must never have been subject to final administrative sanctions or final judgements for having exercised or tolerated labour practices considered discriminatory on the grounds of sex or gender.
- l) In the case of companies and entities, respect the conditions of Law 19/2020, of 30 December, on equal treatment and non-discrimination and not to promote inequalities on any of the grounds referred to in Article 1 of the aforementioned Law.
- m) Submit a self-declaration on other *de minimis* aid received and/or applied for during the current fiscal year and the two previous fiscal years. The *de minimis* aid may have been awarded for the activity subject of the grant or for other activities and may have been awarded by any Spanish public administration and/or receive funding from the European Union.
- n) The right to equal treatment and the dignity of the person must be respected in the carrying on of the activity subject of the grant, avoiding any discrimination for any of the causes foreseen in Spain's Law 15/2022, of 12 July, on integral provisions for equal treatment and non-discrimination.

Applicants must not have been sanctioned by a final administrative resolution for any of the very serious infringements under the terms and within the periods established in Title IV of the aforementioned Law.

The carrying on of an activity or the fulfilment of a purpose that infringes, encourages or tolerates practices classified as infringements under Title IV of the aforementioned Law shall not be eligible for a grant.

- o) Grant applicants must adhere to the code of ethics attached hereto.

p) Not commit, incite or promote LGBTIphobia, including the promotion or performance of conversion therapies, pursuant to Article 82 of Law 4/2023, of 28 February, for the real and effective equality of trans persons and for the guarantee of the rights of LGBTI people.

3.2 Incompatibilities

These grants are compatible with other grants and subsidies, aid, income and resources for the same fields from the Administration of the Government of Catalonia, the Administration of the Government of the Balearic Islands, related entities, entities in which they have a stake, other administrations, public or private entities.

4. Amount

4.1 The amount of the grant may be up to 100% of the eligible costs, provided that these reach a minimum amount of 2,000.00 euros and the grant does not exceed 15,000.00 euros per application and 30,000.00 euros per year per applicant.

4.2 The minimum expenditure, incurred and justified for the activity subject of the grant, required in order to consider the objective and purpose of the grant fulfilled, is 60%. Failure to comply with this minimum expenditure shall result in the revocation of the grant awarded.

In the event that the actual final cost of the activity subject of the grant is lower than the initially budgeted cost, the amount of the grant awarded shall be reduced by the same proportion.

4.3 A maximum budgetary variance percentage of 20% between the initially budgeted cost and the final justified cost of the activity which is the subject of the grant, which shall not entail a reduction in the amount of the grant awarded, is hereby established. This percentage may only be applied if it is guaranteed that the object and purpose of the grant has been fulfilled.

4.4 In the event that, due to the number of applications accepted and the availability of funds, it is not possible to cover the entirety of the maximum amount established, the amount of the grant to be awarded shall be reduced proportionally.

4.5 The total aid, income or resources may not exceed the total cost of the activity.

4.6 The cumulative amount of the grant in combination with other *de minimis* aid from any public administration, awarded during the current and previous two fiscal years, may not exceed 300,000.00 euros.

5. Eligible expenditure

5.1 Eligible expenditure is defined as that incurred by the applicant which unequivocally corresponds to the nature of the supported activity, is strictly necessary and is carried out within the period and under the conditions established herein. In no case may the cost of the supported goods or services exceed their market value.

In particular, the following are deemed eligible expenditure:

- The cost of residents' fees, in accordance with the codes of good practice for each discipline.
- The costs of accommodation for residents to carry out the activity, provided that the accommodation is not an in-house expense of the organisation hosting the residence.
- The cost of fees for the mentoring of residents, provided that the mentor is external to the organisation hosting the residency. Mentoring is defined as the hiring of specialised personnel with the aim of improving technical and/or conceptual support of the resident.
- The travel expenses of residents.
- The cost of transporting the materials necessary to carry out the activity.

- The costs of contracting audit services to draw up the supporting accounts with an auditor's report provided for in Clause 16, up to a maximum of 1,500.00 euros per application.

The following are not regarded as eligible expenditure:

- Travel expenses in business class or higher, fuel, tolls, taxis or similar, urban and interurban transport, parking and insurance.
- Expenditure by residents who are members of the governing bodies of the applicant or of the organisation hosting the residency.

5.2 Expenditure shall be deemed to have been incurred if it has actually been paid before the end of the justification period. When the grant beneficiary is a company, the eligible expenditure incurred in its commercial operations must have been paid within the payment deadlines established in the applicable sectoral regulations or, failing this, within those established in Law 3/2004, of 29 December, establishing measures to combat late payment in commercial operations.

5.3 VAT is regarded as eligible expenditure to the extent that it cannot be recovered or offset by the beneficiary.

6. Applications

6.1 A maximum of five applications per call may be submitted by the same applicant, with one application for each international residency project.

The minimum amount of the application must be 2,000.00 euros and the maximum amount of the application must be 15,000.00 euros.

Grant applications of less than 2,000.00 euros shall be rejected, as shall those which, after assessment, cannot obtain a minimum grant of 2,000.00 euros.

6.2 All applicants, be they Spanish or foreign, must submit their applications and complete the other procedures associated with that for awarding and justifying grants online only, via the Institut Ramon Llull's "Virtual Office" (https://www.llull.cat/catala/seu_e/tauler_anuncis.cfm).

6.3 When submitting applications online, Spanish and foreign applicants resident in Spain must authenticate themselves by means of an electronic signature system, pursuant to Article 58 of Decree 76/2020 of 4 August, on e-government, as well as to the regulations and criteria established by the competent bodies within the scope of the administration of the Government of Catalonia.

When submitting applications online, non-resident foreign applicants must authenticate themselves using the Virtual Office's identification system, with a username and password in accordance with the Institut Ramon Llull's identification and electronic signature policy document. The Institut Ramon Llull is responsible for securely sending the user name and password to the interested parties after verifying the documentation proving their identity.

6.4 In the event of interruption of the functioning of the "Virtual Office" website due to accidental circumstances, and whenever technically possible, the user accessing it will see a message informing of this circumstance. If this interruption occurs during the final day established for the completion of the corresponding procedure, the procedure may be carried out during the three working days following the re-establishment of the "Virtual Office".

6.5 Submission of an application for a grant implies acceptance of the terms and conditions governing its awarding.

7. Documentation to be submitted with the application

7.1 To request a grant from the Institut Ramon Llull, an application must be submitted in accordance with the standard form to which the following documentation must be attached:

- a) A description of the international residency project, including the objectives, the actions to be carried out, the start and end dates of the residency and the track record of the residents.
- b) A descriptive report by the applicant (facilities, festival, creation centre or other entity) hosting the international residency, which must include their experience in this field and a list of the residencies and/or international projects carried out and the years in which they have been carried out.

Should the applicant not be the entity hosting the residency, this report must also include the applicant's objectives and available resources, as well as their experience in this field and the list of residencies and/or international projects that the applicant has carried out and the years in which they have been carried out.

- c) In accordance with the template provided by the Institut Ramon Llull, a complete and detailed budget for the project, showing all forecast income and expenditure, the amount of the grant requested and details of the sources of funding.

7.2 Accreditation of the requirements indicated in Clause 3.1 shall be carried out by means of the corresponding accreditation declaration or self-declaration, included in the application form.

Submission of the grant application entitles the competent body to check the conformity of the data contained or declared therein.

Any inaccuracy, falsehood or omission of an essential nature regarding any information or document accompanying the grant application shall render this procedure null and void, as soon as it becomes known and after hearing the interested party, and shall therefore lead to the grant application being rejected, without prejudice to the possibility of the grant being revoked if this becomes known after it has been awarded.

8. Deadline for the submission of applications

The deadline for the submission of applications and specific accompanying documentation is set out in the call for applications.

9. Assessment criteria

9.1 Applications are assessed in accordance with the following criteria:

- a) Experience and importance (interest and quality) of the residencies or international projects carried out (up to 5 points):

a.1) Applicant's experience in carrying out international residencies or projects (up to 2 points):

- Between 4 and 6 years (1 point)
- More than 6 years (2 points)

a.2) Importance (interest and quality) of the residencies or international projects carried out (up to 3 points). If the applicant hosts the residency, the importance of the residences that they have carried out is assessed. If the applicant does not host the residency, the importance of the residencies carried out by the applicant and also that of those of the hosting organisation are assessed:

- Great importance: up to 3 points
- Moderate importance: up to 2 points
- Low importance: up to 1 point

b) Characteristics of the international residency project for which the grant is awarded, on the basis of the following parameters (up to 6 points):

- b.1) The interest, content and quality of the project (up to 4 points).
- b.2) The fact that the residents have been selected by means of an open call for applications (1 point).
- b.3) The fact that the project features the participation of groups of people with functional diversity or at risk of social exclusion (0.5 points).
- b.4) The fact that the project is directed or led by women (0.5 points).

c) Resources that the facilities, festival, creation centre and/or international entity hosting the residency make(s) available to the resident (up to 3 points):

- c.1) The carrying out of networking activities with international professionals external to the organisation hosting the international residency (professional encounters, project presentations, etc.). (1.5 points).
- c.2) The carrying out of specialised mentoring (1.5 points).

9.2 The maximum score that can be achieved is 14 points and the minimum score required to obtain the grant is 7 points.

10. Grant award procedure

10.1 The procedure for awarding grants shall be carried out under the competitive basis.

10.2 The examining body is the General Manager of the Institut Ramon Llull.

10.3 Applications are examined by an assessment committee. The members of the assessment committee are appointed by resolution of the Director of the Institut Ramon Llull. The assessment committee is made up of the following members:

Chair:

- The programme coordinator from the office of the Director of the Institut Ramon Llull

Members:

- Two people from the Creation Department of the Institut Ramon Llull
- Two people from outside the Institut Ramon Llull who are experts in the field covered by the grant
- One person from the Directorate General for Cultural Promotion and Libraries of the Ministry of Culture of the Government of Catalonia

Secretary:

- One person from the office of the General Manager of the Institut Ramon Llull

10.4 In all matters not expressly provided for herein or in the call for applications, the functions of the assessment committee shall be governed by the provisions of common administrative procedure legislation. The members of these committees shall be subject to the grounds for abstention and recusal provided for in the aforementioned norm.

10.5 Once the applications have been assessed by the assessment committee, the examining body formulates the proposed provisional decision to award grants, in accordance, if applicable, with the report of the assessment committee, and pursuant to the provisions of Clause 11.

The proposed beneficiaries are requested to submit additional documentation and, in view of this, of the provisional resolution proposal and of the ex-officio verifications made in pursuant to Clause 11, the examining body formulates the definitive proposal for the award of grants and submits it to the body issuing the resolution.

The proposed award decision must normally be based on the reports of the assessment committee. Where the proposing body does not follow these reports, it shall give reasons for this discrepancy.

10.6 The award of these grants is subject to the possibility of partial or total reduction of the grant, before the final award resolution is issued, as a result of any restrictions arising from compliance with the objectives of budgetary stability and financial sustainability.

11. Proposal for a provisional resolution and submission of additional documentation

11.1 The interested parties are notified of the proposed provisional grant award resolution on the notice board on the Institut Ramon Llull's "Virtual Office" web page (https://www.llull.cat/catala/seu_e/tauler_anuncis.cfm) and on the notice board at the Barcelona headquarters (Avinguda Diagonal, 373, 08008 Barcelona). This publication replaces individual notifications and has the same effects.

11.2 The proposed provisional resolution contains the list of applicants proposed as beneficiaries of the grants.

11.3 Within 10 business days of the day following the publication of the provisional grant proposal, the proposed grant beneficiaries must submit the documentation required of them pursuant to Section 5 of this Clause, if they have not already submitted it with their application. The proposed provisional resolution contains the request for the aforementioned documentation.

Within the same period, applicants may make submissions, which shall be taken into account in the resolution.

The grant shall be deemed to be tacitly accepted if the proposed beneficiary does not make any submissions within the aforementioned 10 working-day period.

11.4 Within the 10-day period referred to in the previous section, the proposed beneficiaries may also discontinue from applying for the grant.

11.5 The documentation referred to in Clause 11.3, which must be provided if it has not been submitted with the application, is as follows:

For foreign applicants:

a) Documentation accrediting the applicant's legal personality. It will also be necessary to attach the documentation accrediting the powers of representation held by the applicant natural person, and their passport.

b) Legal persons proposed as beneficiaries of a grant of more than 10,000.00 euros must submit a self-declaration containing information on the remuneration of their management or administrative bodies for the purposes set forth in point k) of Clause 17.

The above documents need not be provided if the applicant has submitted them previously, provided that no more than five years have elapsed since the submission and they have not undergone any change. In this case, the date on which they were submitted and the procedure to which they refer must be clearly indicated. If, for reasons beyond

its control, the examining body is unable to obtain the documents, it will ask the beneficiary to provide them within 10 business days.

For Spanish applicants:

a) Legal persons proposed as beneficiaries of a grant of more than 10,000.00 euros must submit a self-declaration containing information on the remuneration of their management or administrative bodies for the purposes set forth in point k) of Clause 17.

b) In the case of entities or bodies that are not registered in the Companies Register, in the Register of Associations and in the Register of Foundations of the Ministry of Justice of the Government of Catalonia or in the General Register of Cooperatives of Catalonia, proof of registration in the corresponding register and of the legal powers of representation on whose basis the natural person applying is acting.

In the case of entities that are not required to be registered in a public register, proof of their legal personality and of the representation in whose capacity the natural person applicant is acting.

c) If the person signing the application is acting on behalf of the applicant, the original and photocopy or certified copy of the supporting documentation on whose basis they are acting, provided that it is not registered in a public register or in the Electronic Register of Representation (Representa). In the event that the power of representation is registered in said registers, this documentation is not necessary because the examining body verifies it on an ex officio basis.

Proof of representation need not be submitted when the electronic signature also proves that the signatory has sufficient powers to act on behalf of the represented person.

It is also not necessary to provide the above documents if the applicant has submitted them previously, provided that no more than five years have elapsed since said submission and they have not undergone any modification. In this case, the date on which they were submitted and the procedure to which they refer must be clearly indicated. If, for reasons beyond its control, the examining body is unable to obtain the documents, it will ask the beneficiary to provide them within 10 business days.

11.6 The examining body shall verify, on an ex-officio basis and with the prior authorisation of the applicant where applicable, the following data and fulfilment of requirements:

- a) The identification details of the signatory.
- b) In the case of legal persons, the data relating to the entity's legal personality, capacity to act and tax identification document, in the corresponding registers.
- c) In the case of foundations, that they have complied with their duty to submit annual accounts to the protectorate.
- d) In the case of foundations and associations, that they have amended their statutes in accordance with the transitional regime provided for by Law 4/2008, of 24 April, of Book Three of the Civil Code of Catalonia.

In cases a) and b), the examining body does not have to check these data on an ex-officio basis when the applicant has previously submitted them, provided that no more than five years have elapsed since their submission and they have not undergone any change.

In the event that, for reasons beyond its control, the examining body is unable to verify the aforementioned data and compliance with requirements on an ex-officio basis, it must individually request the applicant to provide them within 10 business days.

11.7 The documentation established in Clause 11.5 must be provided online, by submitting digitised copies of the documents, pursuant to the provisions of Clause 6 and the rules of administrative procedure in force at the time of the call for applications.

11.8 The examining body may ask applicants to provide any additional documentation it deems necessary to substantiate the information contained in the application.

12. Inadmissibility and discontinuance

12.1 Failure to comply with requirements that cannot be remedied or the deadline for submitting applications shall result in the rejection of the application.

12.2 The following shall give rise to the discontinuance of the application:

- a) Failure to submit any of the documents stipulated in Clause 7 or failure to remedy any requirements that can be remedied, within a period of 10 business days and after being requested to do so.
- b) Failure to submit any documentation required under the terms established in Clause 11.3.

12.3 Prior to the awarding of the grants, the examining body shall decide on the rejection or discontinuance of the applications, and shall notify the interested parties of the resolution on rejection or discontinuance by publishing it on the notice board of the Institut Ramon Llull's "Virtual Office" web page and on the notice board at the Institut's headquarters in Barcelona (Avinguda Diagonal, 373, 08008 Barcelona). This publication replaces individual notifications and has the same effects.

The publication or notification of the decision of rejection or discontinuance must state that it does not exhaust administrative channels and that an appeal may be lodged before the Director of the Institut Ramon Llull within one month of the day following the date of publication. This one-month deadline expires on the same day of the month following that in which the publication took place.

12.4 Without prejudice to the discontinuance provided for in Clause 11.4, any applicant may discontinue their grant application in writing, prior to the award of the grant, and the examining body must accept it.

13. Resolution and publication

13.1 The Director of the Institut Ramon Llull shall issue a resolution within a maximum period of six months from the date of publication of the call for applications. The interested parties shall be notified of the resolution by the same means and with the same conditions and effects as provided for in Clause 12.3 for the notification of resolutions on rejection or discontinuance.

13.2 The resolution shall make express mention of the *de minimis* nature of the grant.

13.3 The publication of the final resolution of the procedure shall place on record the fact that it does not exhaust administrative channels and that an appeal may be lodged with the Chair of the Board of Directors of the Institut Ramon Llull within a period of one month of the day following the day on which it is published. This one-month deadline expires on the same day of the month following that in which the publication took place.

13.4 Once the scheduled deadline has expired without the final resolution of the procedure having been issued and notified, applicants may regard their applications as having been rejected by administrative silence.

14. Publicising

14.1 The Institut Ramon Llull must publicise the grants awarded for the general knowledge of the public by displaying a list on the notice boards listed in Clause 12.3 and, if the grants are for an amount 3,000.00 euros or more, it shall

also publish them in the Official Journal of the Government of Catalonia (*Diari Oficial de la Generalitat de Catalunya*), placing on record the call for applications, the programme, the budgetary credit to which they are allocated, the beneficiary, the amount awarded and the purpose or purposes of the grant.

14.2 The Institut Ramon Llull must publicise, on the Transparency Portal, the information on the activity subject of the grant referred to in Article 15 of Law 19/2014, of 29 December, on transparency, access to public information and good governance.

14.3 Information must also be published, via the National Grants Database, on calls for applications and resolutions on the awarding of grants, in accordance with the provisions of Article 18 of Law 38/2003, of 17 November, on general provisions for grants and subsidies.

15. Payment

15.1 The Institut Ramon Llull initiates the payment process by means of an advance payment of 50% of the grant awarded, as of notification of the award, for which no guarantees are required. The payment of the remaining 50% is processed once the activity the object of the grant has been duly justified and the purpose for which the subsidy was granted has been fulfilled, under the terms indicated in Clause 16.

15.2 In the event of a reduction in the amount of the grant contemplated in Clause 4.2, payment of the grant shall be processed for the reduced amount in the same proportion as the budgetary variance arising between the final justified cost of the activity subject of the grant and the initially budgeted cost.

15.3 Prior to the recognition of the liability for each of the payments, the examining body shall verify, on an ex-officio basis, that the beneficiary is up to date with its tax obligations with the Government of Catalonia and the Spanish State, as well as with its Social Security obligations. The signing of the grant application by the beneficiary entails authorisation to perform this verification.

In the event that the beneficiary is not tax resident in Spanish territory, they must present a certificate of tax residence issued by the competent authorities of their country of residence.

15.4 In the event of failure to provide justification or the existence of any of the grounds for repayment stipulated in Article 37 of the General Law on Subsidies, pursuant to Article 34 of the aforementioned law, the right to receive all or part of the subsidy shall be forfeited.

16. Justification

16.1 Beneficiaries must submit to the Institut Ramon Llull, as supporting documentation for compliance with the purpose for which the grant was awarded and so that payment of the total amount awarded can be processed, one of the following forms of supporting account:

- a) Supporting accounts with supporting documents for expenditure, with the content set forth in section 3 of this Clause.
- b) Supporting accounts with the provision of an auditor's report, with the content described in section 4 of this Clause.

16.2 The deadline for submission of the supporting documentation for the grant is one month from the conclusion of the subsidised activity and, in any case, always before 15 December of the year of the call for applications.

16.3 The supporting account with supporting documents for expenditure must contain the following documentation:

1. An explanatory report on the fulfilment of the purpose of the action, activity or project subject of the grant, indicating the activities carried out and the results/outcomes obtained.

2. A financial report on the cost of the activities carried out, in accordance with the template justification form provided by the Institut Ramon Llull, containing:

a) A broken-down list of eligible expenditure as described in Clause 5, identifying the creditor, invoice number or document of equivalent probative value in commercial transactions, the amount, the date of the invoice and the date of payment, in order to verify the payment period for late payment purposes.

b) Digitised copies of invoices or documents of equivalent probative value in commercial legal transactions or with administrative effectiveness and, where appropriate, of the documentation proving payment in the form of a bank statement.

For grant eligibility purposes, expenditure is deemed to have been actually paid when the right to receive payment of the grant is assigned to the creditors in respect of the expenditure incurred or when a bill of exchange, guaranteed by a financial institution or insurance company, is handed over to the creditors.

c) A self-declaration by the beneficiary stating at least the following:

- That the digitised copies of the documents supporting the expenses submitted reproduce exactly the original documents in the possession of the beneficiary.
- That the expenditure supporting documents have been charged to the different sources of funding in such a way that the unit amount of each document is not exceeded.
- That the total of the sources of funding does not exceed the cost of the activity subject of the grant.
- That a separate accounting system is in place or that supporting documents for expenditure are assigned a common accounting code for transactions related to the action subject of the grant.

d) If the grant is awarded on the basis of a budget, a budget statement must be submitted indicating and, where appropriate, giving reasons for any deviations from the initial budget.

e) A detailed list of any other income or subsidies/grants financing the activity subject of the grant, indicating the amount and the source thereof. Where supporting documents for expenditure are partially attributed to other grants, the exact amount or percentage attributed to each grant must be indicated, with the identification of the awarding bodies.

f) In the case contemplated in Clause 17.f, those budgets that, in application of Article 31.3 of Law 38/2003, of 17 November, on general provisions for grants and subsidies, must have been requested by the beneficiary and the report on the choice.

16.4 The supporting accounts with auditor's report must comprise the following documentation:

1. An explanatory report on the fulfilment of the purpose of the supported action, activity or project, indicating the activities carried out and the results obtained.

2. An abridged financial report must contain a detailed statement of the expenditure of the supported activities, duly grouped by heading and in accordance with the accepted budget. In addition, the auditor's report must include a broken-down list of the eligible expenditure described in Clause 5, identifying the creditor, invoice number or document of equivalent probative value in the commercial transactions, the amount, the date of the invoice and the date of payment, in order to verify the payment period for late payment purposes.

3. Should the grant be awarded on the basis of a budget, a budget statement must be submitted indicating and justifying any deviations from the initial budget.

4. Auditor's report produced by auditors registered as practising auditors in Spain's Official Register of Statutory Auditors (ROAC). If the activity is carried out abroad, it may also be entrusted to an auditor practising in the associated

country that meets the requirements of Article 6.4 of Order ECO/172/2015, of 3 June, on the forms of justification of grants and subsidies. The auditor must review the supporting accounts to verify the expenditure and its payment or due date, as well as the amount and source of funding of the activity object of the grant (own funds or other grants or resources).

The auditor shall be that which audits the annual accounts of the entity or company, if the latter has such an obligation; otherwise, the grant beneficiary may appoint the auditor.

The report must be drawn up in accordance with the procedures and the template established by Order ECO/172/2015, of 3 June, on the forms of justification of grants and subsidies and must detail the review procedures and their scope. It must also indicate the testing that has been performed and highlight any facts that may imply non-compliance on the part of the beneficiary, with a level of detail that allows the managing body to draw conclusions. The auditor shall be subject to the obligations set out in Article 9 of said Order.

The auditor must submit its report and the list of supporting documents charged to the grant in a digitally signed electronic format.

5. Documentation accrediting compliance with Points h) and i) of Clause 17.

16.5 Invoices, whether full or simplified, must comply with the requirements established in the Regulation governing invoicing obligations, approved by Royal Decree 1619/2012, of 30 November. The description of the transaction must provide sufficient information on the item and the period invoiced to enable the relationship of the aided expenditure to be verified. If the invoice item is not sufficiently explanatory, the corresponding delivery notes or other supporting documentation shall be attached. In any case, it must be possible to verify the unit price of the transaction.

In the event that some of the invoices requested do not include VAT, reference must be made to the legal provision by virtue of which the exemption applies in accordance with Article 6.1.j of the Regulation governing invoicing obligations.

Should the beneficiary of the grant be subject to the general VAT pro-rata rule, pursuant to the option marked on the application form, they must submit the certificate from the tax office and/or a copy of the annual returns with the corresponding forms.

Should the beneficiary of the grant be subject to the special VAT pro-rata rule, pursuant to the option marked on the application form, they must submit the certificate from the Spanish Tax Agency and a listing of invoices associated with the project, as well as a copy of the VAT register in which they are accounted for.

Receipts shall not be accepted as supporting accounting documents for expenditure.

16.6 Proof of payment (bank statement and/or bank receipt) must indicate:

- The identification of the beneficiary and the person ordering the payment. The payer must be the beneficiary of the grant and their tax identification number and company name must be placed on record.
- Item description heading under which the payment is ordered and reference to the invoice number(s) to which it corresponds. If the payment document does not refer to the invoices, it must be accompanied by supporting documentation that permits verification of the link between expenditure and payment.
- In the case of payment by cheque, promissory note, bills of exchange or similar, the entity must provide a copy of the document and a copy of the bank statement proving the charge.
- No proof of payment in cash will be accepted.

16.7 When the existence of rectifiable defects in the justification is detected, the beneficiary shall be informed by means of an individual notification and shall be given 10 business days to make them good.

16.8 If the established deadline for justification has passed without the justification being submitted, the beneficiary shall be notified to submit it within a non-extendable period of 15 business days. Beneficiaries are notified individually.

Failure to submit the justification within the period established in this section shall give rise to the revocation of the grant and the other liabilities and responsibilities established in the applicable legislation on grants and subsidies. Submission of the justification within the additional period established in this section does not exempt the beneficiary from any penalties that may apply, pursuant to Law 38/2003, of 17 November, on general provisions for grants and subsidies.

16.9 The Institut Ramon Llull may decide, either on an ex-officio basis or at the request of the beneficiaries, to extend the deadline for justification. Both the request of the interested parties and the resolution on the extension must, in any case, arise before the end of the maximum period for justification. The extension of the deadline may not exceed half of said time limit and may not prejudice the rights of third parties.

17. Obligations of the beneficiaries

Beneficiaries must comply with the following obligations:

a) Fulfil the purpose of the grant by carrying out the supported activity within the period stipulated in the call for applications.

b) Carry out the activity subject of the grant in accordance with the project presented. Any change to the project or timetable submitted must be notified to the organising body prior to the end of the execution period, and the latter may or may not accept the requested modification, within a period of one month, if it does not involve substantial changes and does not represent a breach of the requirements and conditions established in these rules. Any changes that have not been notified or which have not been expressly accepted may give rise to the total or partial revocation of the grant.

c) Provide, at all times, any information requested of them with regard to the grant awarded and to submit to the verification and control actions of the examining body, of the Comptroller General of the Government of Catalonia (Intervenció General de la Generalitat), of the Audit Office (Sindicatura de Comptes) and of other competent bodies, pursuant to applicable regulations.

d) Notify the examining body of any aid, income or resources that finance the activity subject of the grant, obtained or requested from other administrations or public or private, national or international bodies, after the grant application has been submitted. This notification must be provided as soon as they become known and, in any case, before the justification of the application of the funds received.

e) Comply with the obligations regulated in Articles 90 a) and 92 a) of the Consolidated Text of the Law on Public Finances of Catalonia, approved by Legislative Decree 3/2002, of 24 December.

f) When the amount of eligible expenditure exceeds the thresholds established in the public procurement regulations on small contracts, at least three bids from different suppliers must be requested prior to the commitment being made for the execution of the work, the provision of the service or the delivery of the goods, unless the special characteristics of the project mean that there is not a sufficient number of entities on the market to carry out, provide or supply them, or unless the expenditure has been incurred prior to the award of the grant.

The choice between the tenders submitted, which must be submitted in the justifying supporting documentation, must be made in accordance with the criteria of efficiency and economy and the choice must be expressly justified in a memorandum when it is not made in favour of the most economically advantageous bid.

g) Keep and make available to the awarding body and the oversight bodies all books, records and documents required for the justification of the grant, including electronic documents, for as long as they may be subject to verification and control.

h) Include the Institut Ramon Llull logo and/or the words "with the support of the Institut Ramon Llull" on the applicant's website and other communication media.

i) Include the Institut Ramon Llull logo and/or the acknowledgement "with the support of the Institut Ramon Llull" in printed and digital promotional material. If the grant is awarded after the activity has already been carried out or if, between the date of award and the time of carrying on of the activity subject of the grant, compliance with this obligation is materially impossible, proof of compliance with the obligation established in Point h) shall be sufficient.

j) The private entities referred to in Sections a) and b) of Article 3.4 of Law 19/2014, of 29 December, on transparency, access to public information and good governance, must comply with any transparency obligations of Title II of the same Law that may be applicable to them.

k) In compliance with Article 15.2 of Law 19/2014, of 29 December, on transparency, access to public information and good governance, legal persons entitled to receive a grant for an amount exceeding 10,000.00 euros must communicate to the awarding body, by means of a self-declaration, the information relating to the remuneration of their management or administrative bodies, for the purposes of their public disclosure, provided that the grant finally awarded exceeds the amount of 10,000.00 euros.

l) Comply with the provisions of Law 17/2015, of 21 July, on effective equality between women and men.

m) Comply with the ethical principles and rules of conduct to which beneficiaries must adhere, as set forth in the Annex.

n) Comply with the other obligations laid down in the regulations in force on grants and subsidies and the governing terms and conditions.

18. Amendment of the resolution

18.1 The awarding body has the power to review the grants awarded and amend the award decision if the conditions taken into account for the awarding of the grant change or if other grants or subsidies are received at the same time.

18.2 In procedures where it is established that the object and purpose of the aid has not been fulfilled as a result of a health pandemic or other force majeure, the awarding body may:

a) Finance expenditure incurred by beneficiaries even if the object and purpose of the grant has not been achieved, either in whole or in part.

b) Extend the deadline for the justification of the activities subject of the grant.

For the purposes of these rules, force majeure is defined as an unforeseeable and unavoidable extraordinary event unrelated to the activity of the beneficiaries, or, even if foreseeable, is unavoidable even if the beneficiaries act diligently, and which directly prevents the fulfilment of the subject and purpose of the grant.

19. Revocation

Following the legally established procedure, the awarding body must revoke all or part of the grants awarded with the obligation on the part of the beneficiaries to return the amount received and to pay the corresponding late payment

interest, in the cases provided for in the Consolidated Text of the Public Finances Act of Catalonia, approved by Legislative Decree 3/2002, of 24 December, and in Law 38/2003, of 17 November, on general provisions for grants and subsidies.

20. Penalties

In the event of non-compliance with the obligations stipulated in the terms and conditions, the system of penalties laid down in Law 38/2003, of 17 November, on general provisions for grants and subsidies, and in the Consolidated Text of the Law on public finances of Catalonia, approved by Legislative Decree 3/2002, of 24 December, shall be applicable, if such non-compliance constitutes an infringement pursuant to the aforementioned legislation, regardless of the total or partial reimbursement of the grant.

21. Data protection

The data controller responsible for processing the data of applicants is the Institut Ramon Llull. The data shall be processed for the purpose of completing the formalities relating to the assessment of applications and the carrying out of the grant award process. The processing is legitimised by the fulfilment of a mission carried out in the public interest on the basis of the Institut Ramon Llull's own functions. The data shall be conveyed to the National Grants Database. The results of the assessment of the applications will be published on the Institut Ramon Llull's "Virtual Office" web page, in compliance with the obligations of publicity and transparency established in Laws 38/2003, on general provisions for grants and subsidies, and 19/2013 and 19/2014 on transparency, access to public information and good governance. Data subjects may exercise their rights of access, rectification, erasure, objection to and limitation of processing by contacting the Institut Ramon Llull. Further and more detailed information on data protection can be found at https://www.llull.cat/catala/quisom/politica_privacitat.cfm

Annex

Ethical principles and rules of conduct into line with which grant beneficiaries must bring their activities and the effects of any possible breach of these principles.

Pursuant to Article 55.2 of Law 19/2014, of 29 December, on transparency, access to public information and good governance, the administrations and bodies included within the scope of application of this law must include, in the terms and conditions of calls for applications for subsidies or grants, the ethical principles and rules of conduct in line with which grant beneficiaries must adapt their activities, and the effects of any possible breach of these principles.

In compliance with this legal provision, the ethical principles and rules of conduct with which grant beneficiaries must bring their activities into line and the effects of any possible breach of these principles and rules of conduct are made public.

Ethical principles and rules of conduct

1. Beneficiaries must show respect for the fundamental rights and freedoms of individuals.
2. Grant beneficiaries must adopt ethically exemplary conduct, refrain from engaging in, encouraging, proposing or promoting any corrupt practices and bring to the attention of the competent body any manifestation of such practices which, in their opinion, is present in the procedure or which may affect it. In particular, they shall refrain from any action that may violate the principles of equal opportunities and free competition.
3. In general, grant beneficiaries must, in the carrying on of their activities, fulfil the following obligations:

- a) Observe the principles, rules and ethical standards of the activities, trades or professions associated with the activity subject of the grant.
- b) Not take any action detrimental to the public interest.
- c) Report any irregular situations that may arise in grant calls for applications or in the processes arising from these calls for applications.

4. In particular, grant beneficiaries assume the following obligations:

- a) Notify the examining body immediately of any possible conflict of interest.
- b) Not request, directly or indirectly, that a public official or worker influence the awarding of a grant.
- c) Not offer or provide public officials or employees with personal or material advantages, either for themselves or for third parties, with the intention of influencing a grant award procedure.
- d) Cooperate with the competent body in any actions taken by the latter to monitor and assess compliance with the obligations established in the terms and conditions of the call for applications, particularly, by providing any information requested of them for these purposes associated with the receipt of public funds.
- e) Comply with the obligations to provide information that transparency legislation imposes upon beneficiaries with regard to the reference Administration or administrations, without prejudice to compliance with any transparency obligations applicable to them directly by legal provision, in the cases established in Article 3.4 of Law 19/2014, of 29 December, on transparency, access to public information and good governance.

Effects of any possible breach of ethical principles and rules of conduct

In the event of breach of the ethical principles and rules of conduct, the penalty system provided for in Law 19/2014, of 29 December, and the sanctions provided for in Article 84 with respect to grant beneficiaries shall apply, without prejudice to any other possible consequences provided for in applicable legislation on grants and subsidies.