

TERMS AND CONDITIONS GOVERNING THE AWARDING OF GRANTS FOR THE PUBLICATION OF ILLUSTRATED WORKS ABROAD

1. Object

1.1. The object of these terms and conditions is to govern the awarding of grants to finance the expenses corresponding to the remuneration of the illustrator of illustrated works, provided that the work complies with the following characteristics:

- The work is published in a language other than Catalan and/or Occitan (in its Aranese variety).
- The work is published in printed book form.
- The work has commercial distribution.
- The authorship of the illustration and the text of the work must be identified.
- The illustrator of the work must be a person domiciled in Catalonia or the Balearic Islands.

In the case of deceased illustrators, persons who have lived most of their lives in Catalonia or the Balearic Islands shall be regarded as resident in those territories.

Self-publishing is excluded.

The sale of books exclusively through digital platforms is not regarded as commercial distribution. Applications that plan to publish the work in translation exclusively on a "print on demand" basis shall not be accepted.

Diaries, calendars and other merchandising products are not eligible for these grants.

The work for which the grant is requested must be covered by a contract of one of the following types:

- Work commissioned by a foreign publisher from an illustrator based in Catalonia or the Balearic Islands. In this case, the work must be published and distributed abroad and its publication must be the result of a contract between the foreign publisher publishing the original edition and the illustrator or their representative.
- The transfer of rights of an already-published work that has been illustrated by an author domiciled in Catalonia or the Balearic Islands. In this case, the work must be published and distributed outside the linguistic domain of Catalan and Aranese and its publication must be the result of a contract of assignment between the owner of the work and the publishing house that acquires its rights.
- An international co-publication that has been illustrated by an illustrator domiciled in Catalonia or the Balearic Islands. In this case, the work must be published and distributed abroad and its publication must be the result of a contract between the foreign publisher and the Catalan publisher owning the work, with the understanding that the Catalan and/or Occitan (in its Aranese variety) edition of the work must be the basis for the remaining editions.

Publication of the work for which the grant is requested may not occur prior to the date of the resolution to award the grants.

1.2. The grants awarded in accordance with these terms and conditions are regarded as *de minimis* aid, governed by Commission Regulation (EU) 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to *de minimis* aid (OJEU L352, 24.12.2013).

1 a. Publication

With regard to the publication of the terms and conditions and calls for applications, the provisions of Article 68.5 of the Statute of Autonomy of Catalonia and the regulations on grants shall apply.

2. Beneficiaries

2.1. The beneficiaries of these grants may be publishers (natural person entrepreneurs or legal persons, public or private, Spanish or foreign) that are planning to publish or co-publish illustrated works whose illustrator is a person domiciled in Catalonia or the Balearic Islands.

Foreign literary agencies may also be beneficiaries of these grants.

2.2. In the case of co-publications, the beneficiaries can only be publishers who do not publish the Catalan and/or Occitan editions (in their Aranese variety).

2.3. Publishers who have an outstanding debt with the Consortium of the Institut Ramon Llull may not benefit from these grants.

3. Requirements and incompatibilities

3.1. Requirements

In order to be eligible for the status of beneficiary of the grants, applicants must fulfil the following requirements and conditions. The requirements to be met in each case shall be determined according to the circumstances of said case and must be accredited under the terms and conditions set forth in Clause 7.

- a) To 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 (Official State Gazette (BOE) no. 276 of 18.11.2003).
- b) To be up to date with their tax obligations to the Government of Catalonia and to Spain, as well as with their Social Security obligations. If the applicant is not tax resident in Spanish territory, they must submit a self-declaration placing this fact on record.
- c) To submit a declaration on whether other public or private aid has been requested and/or obtained for the same activity, placing on record 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 which is the subject of the grant, to comply with the provisions of intellectual property regulations.
- e) In the case of Spanish natural person entrepreneurs, to be registered in the census of the tax on economic activities in those cases in which it is compulsory.
- f) In the case of non-profit organisations, to be registered in the corresponding register.
- g) In the event of having a workforce of 50 or more, to 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.

h) In the event of having a workforce of 25 or more, to indicate the means for preventing and detecting cases of sexual and gender-based harassment, and for intervening in their workplaces, in agreement with social agents, and to possess protocols for addressing and preventing sexual and gender-based harassment, pursuant to Law 5/2008, of 24 April, on the right of women to eradicate gender-based violence, as amended by Law 17/2020, of 22 December.

i) To 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, to comply with the requirements established in Articles 32.1 and 32.3 of the aforementioned Law.

j) In the case of foundations and associations, to 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.

k) 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.

l) In the case of companies and entities, to not have been sanctioned or convicted for having exercised or tolerated employment practices considered discriminatory on the grounds of sex or gender, sanctioned by a final administrative resolution or convicted by a final court ruling, pursuant to Article 11.1 of Law 17/2015, of 21 July, on effective equality between women and men.

m) In the case of companies and entities, to respect the terms 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.

n) Provide a self-declaration on other *de minimis* aid received and/or applied for during the current and two previous fiscal years. This *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.

o) Applicants must adhere to the code of ethics attached as an annex hereto.

p) Applicants must respect the provisions of Law 17/2015, of 21 July, on effective equality between women and men.

q) Applicants must have a commercial distribution contract with bookshops.

r) 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.

s) Not to 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 subsidies, aid, income or resources for the same purpose from the Administration of the Government of Catalonia, entities linked thereto or in which a stake is held thereby, other administrations, public or private bodies.

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

4. Amount

4.1. The amount earmarked for each grant may be up to 100% of the eligible costs established in Clause 5.

The maximum amount awarded per application shall be 10,000.00 euros.

In the case of co-publication, where no royalty remuneration is specified, the maximum amount awarded per application is 2,000.00 euros.

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 80%. Failure to comply with this minimum expenditure shall result in the revocation of the grant awarded.

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. 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 200,000.00 euros.

5. Eligible expenditure

5.1. The remuneration of the illustrator (advance payment) and the assignment of the digital files of the work (artwork/data fee) are deemed eligible expenditure.

When the author of the text and the illustrator of the work are the same person, the remuneration is eligible in full. If they are different persons, only the illustrator's part is eligible.

If the remuneration of the illustrator is not specified, 50% of the total remuneration stated in the contract shall be deemed eligible expenditure.

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.

5.4 The maximum eligible amount per application is 10,000.00 euros.

In the case of co-publication, where no copyright remuneration is specified, the maximum eligible amount per application is 2,000.00 euros.

6. Applications

6.1. More than one application can be submitted per publisher and per call. Should the applicant apply for a grant for a series, this shall be regarded as a single application.

6.2. Applications and other formalities associated with the procedure for awarding and justifying grants must be carried out in the following manner:

a) In the case of Spanish applicants:

Natural person entrepreneurs, online, using the Institut Ramon Llull's "Virtual Office" web page.

Legal persons, online, using the Institut Ramon Llull's "Virtual Office" web page.

b) In the case of foreign applicants:

Natural person entrepreneurs, online, using the Institut Ramon Llull's "Virtual Office" web page.

Legal persons, online, using the Institut Ramon Llull's "Virtual Office" web page.

6.3. Spanish or foreign applicants resident in Spain must, when submitting applications online, authenticate themselves by using electronic signature systems pursuant to Article 58 of Decree 76/2020, of 4 August, on digital administration, as well as the regulations and criteria established by the competent bodies in the field of the administration of the Government of Catalonia.

Non-resident foreign applicants must, when submitting applications online, authenticate themselves by using the identification system on the "Virtual Office" web page 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 interested parties after verifying the documentation proving their identity.

6.4. In the event of an interruption in the functioning of the Virtual Office due to accidental circumstances, and wherever technically possible, users accessing it will be displayed a message informing them of this circumstance. If the interruption occurs during the last day established for carrying out the corresponding procedure, the procedure may be carried out during the 24 hours following the re-establishment of the Virtual Office.

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, which contains the activity's project and the following documentation, depending on the type of contract:

a) Work commissioned by a foreign publisher

1) Full and detailed budget for the project (included in the form).

2) Agency agreement between the publisher and the foreign literary agency, should the applicant not be the publisher that will publish the work.

3) Signed contract between the foreign publisher publishing the original edition and the illustrator or his/her representative.

4) Illustrator's C.V.

5) A mock-up of the work.

6) Catalogue of the publishing house that will publish the work.

b) Assignment of rights of a published work

1) Full and detailed budget for the project (included in the form).

2) Agency agreement between the publisher and the foreign literary agency, should the applicant not be the publisher that will publish the work.

3) Rights transfer agreement signed between the owner of the work and the publisher acquiring the rights.

4) Illustrator's C.V.

5) Original copy of the work.

6) Catalogue of the publishing house that will publish the work.

c) International co-publication

1) Full and detailed budget for the project (included in the form).

2) Agency agreement between the publisher and the foreign literary agency, should the applicant not be the publisher that will publish the work.

3) The co-publication agreement signed between the foreign publisher and the Catalan publisher owning the work.

4) Illustrator's C.V.

5) A mock-up of the work.

6) A list of the publishers who will publish the work.

In order to expedite the procedure, the documentation listed in Clause 11.5 may be submitted together with the application.

7.2. Accreditation of the requirements set forth in Clauses 2.3 and 3.1 shall be carried out by means of the corresponding accreditation declaration or self-declaration, included in the application form, which shall also incorporate express authorisation to consult tax data, if applicable.

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 submission of applications is set out in the call for applications.

9. Assessment criteria

The criteria for awarding grants are as follows:

a) The interest of the proposal as a whole.

Score: up to 10 points.

b) The applicant publisher's catalogue and track record.

Score: up to 10 points.

c) The illustrator's professional track record.

Score: up to 10 points.

d) The international projection of the proposal.

Score: up to 10 points.

e) The fact that the original text of the work is in Catalan or Occitan (in its Aranese variety): 5 points.

The maximum score that can be achieved is 45 points.

The minimum score required to obtain a grant is 18.5 points.

Should the application be of the *Work commissioned by a foreign publisher* contract type, the maximum score that can be achieved is 40 points.

Should the application be of the *Work commissioned by a foreign publisher* contract type, the minimum score required to obtain the grant is 16.50 points.

10. Grant award procedure

10.1. The grant award procedure is of the competitive basis type and features an examination phase, in which the provisional resolution proposal and the final resolution proposal are formulated, and an award phase, in which the award resolution is issued.

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 Director of the Institut Ramon Llull's Literature and Thought Department.

Members:

- Two people representing the Literature and Thought Department of the Institut Ramon Llull.
- Three people from outside the Institut Ramon Llull who are experts in the field covered by the grant.

Secretary:

- One person representing the General Manager of the Institut Ramon Llull.

10.4. 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 resolution will 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.

10.5. 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 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 or notification 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 paragraph, 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) A photocopy of the documentation proving the applicant's identity. In the case of legal persons, documentation accrediting the powers of representation held by the applicant natural person and their passport must be attached.

These documents need not be provided if the grant applicant has previously submitted them, provided that no more than five years have elapsed since said 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 grant applicant to provide them within 10 days.

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 m) of Clause 17.

c) For-profit natural and legal persons, other than public law entities subject to State Law 3/2004, of 29 December, establishing measures to combat late payment in commercial transactions, which have been proposed as beneficiaries of aid of more than 30,000.00 euros, must prove that they comply with the payment deadlines established in the aforementioned Law in order to obtain the status of beneficiary, by means of the following evidence:

1. Natural and legal persons who, in accordance with accounting regulations, may submit an abridged profit and loss account, by means of a certificate signed by the natural person or, in the case of legal persons, by the administrative or equivalent body, with sufficient power of representation, in which they state that they have attained the level of compliance with the payment deadlines contemplated in Law 3/2004, of 29 December.

They may also prove this circumstance by any of the means of proof provided for in Point 2 below and subject to its provisions.

2. Legal persons which, in accordance with accounting regulations, are not permitted to present an abridged profit and loss account, must provide:

1. A certificate issued by an auditor registered in the Official Register of Statutory Auditors containing an itemised breakdown of the information on payments described in the notes to the last audited annual accounts, when it appears that the level of compliance with the payment deadlines established in Law 3/2004, of 29 December, determined in this section, is reached, based on the information required by Additional Provision Three of Law 15/2010, of 5 July, amending Law 3/2004, of 29 December.

This certification is valid until the annual accounts for the following financial year are audited.

2. In the event that it is not possible to issue the certificate referred to in the previous point, an "Agreed Procedures Report", drawn up by an auditor registered in the Official Register of Statutory Auditors, which, based on a review of a representative sample of the outstanding company supplier invoices at a reference date, concludes that no exceptions to compliance with the payment deadlines of Law 3/2004, of 29 December, have been detected, or, if detected, these do not prevent the level of compliance required in the last paragraph of this section from being reached.

For Spanish applicants:

a) DNI of the person signing the application. It is not necessary to provide the above-mentioned document if the managing body is authorised to consult identity data. This authorisation is included in the application form.

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 purpose set forth in Point m) of Clause 17.

c) For-profit natural and legal persons, other than public law entities subject to State Law 3/2004, of 29 December, establishing measures to combat late payment in commercial transactions, which have been proposed as beneficiaries of aid of more than 30,000.00 euros, must prove that they comply with the payment deadlines established in the aforementioned Law in order to obtain the status of beneficiary, by means of the following evidence:

1. Natural and legal persons who, in accordance with accounting regulations, may submit an abridged profit and loss account, by means of a certificate signed by the natural person or, in the case of legal persons, by the administrative or equivalent body, with sufficient power of representation, in which they state that they have attained the level of compliance with the payment deadlines contemplated in Law 3/2004, of 29 December.

They may also prove this circumstance by any of the means of proof provided for in Point 2 below and subject to its provisions.

2. Legal persons which, in accordance with accounting regulations, are not permitted to present an abridged profit and loss account, must provide:

1. A certificate issued by an auditor registered in the Official Register of Statutory Auditors containing an itemised breakdown of the information on payments described in the notes to the last audited annual accounts, when it appears that the level of compliance with the payment deadlines established in Law 3/2004, of 29 December, determined in this section, is reached, based on the information required by Additional Provision Three of Law 15/2010, of 5 July, amending Law 3/2004, of 29 December.

This certification is valid until the annual accounts for the following financial year are audited.

2. In the event that it is not possible to issue the certificate referred to in the previous point, an "Agreed Procedures Report", drawn up by an auditor registered in the Official Register of Statutory Auditors, which, based on a review of a representative sample of the outstanding company supplier invoices at a reference date, concludes that no exceptions to compliance with the payment deadlines of Law 3/2004, of 29 December, have been detected, or, if detected, these do not prevent the level of compliance required in the last paragraph of this section from being reached.

d) Proof of registration for the Tax on Economic Activities by means of the corresponding certificate, if applicable. The applicant may authorise the Institut Ramon Llull to obtain this information from the relevant administrative bodies online. In this case, it will not be necessary to submit any documentation that can be obtained through this consent. This authorisation is included in the application form.

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

f) 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.

The documents referred to in points a), d), e) and f) need not be provided if the applicant has submitted them previously, provided that no more than five years have elapsed since their 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.

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 a natural person who is an entrepreneur, data on their registration in the census for the tax on economic activities.

d) In the case of foundations, that they have complied with their duty to submit annual accounts to the protectorate.

e) 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 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.

Nor shall the examining body verify on an ex-officio basis accreditation of legal representation when the documentation is submitted online and the electronic signature also accredits that the signatory has sufficient powers to act on behalf of the person represented.

11.6. 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.

11.7. 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. This notification must place on record the relevant right to appeal.

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 expressly place on record the *de minimis* nature of the grant.

13.3. The publication or notification 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. The one-month term ends on the same date the resolution was published.

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 grant activity 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, as amended by Law 15/2014, of 16 September.

15. Payment

15.1. Payment of 100% is processed once the supporting documentation for the activity subject of the grant and the corresponding expenditure has been submitted pursuant to the provisions of Clause 16.

15.2. 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, together with the supporting documentation, a certificate of tax residence issued by the competent authorities of their country of residence.

15.3. In the event that the beneficiaries are local authorities or public sector entities, it is a necessary requirement for the payment of grants and subsidies charged to the budgets of the Government of Catalonia that they comply with their obligations to forward economic and financial documentation in accordance with the provisions of the Law on the Municipal and Local Authorities Regime. Treasury must withhold payments until the department responsible for local government notifies its compliance or until the payment is time-barred.

16. Justification

16.1. As stipulated in Clause 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 to have been fulfilled is 80%. Failure to comply with this minimum expenditure shall result in the revocation of the grant awarded.

Clause 4.3 establishes a maximum percentage of budgetary variance of 20% between the initially budgeted cost and the final justified cost of the activity subject of the grant, so as not to give rise to a reduction in the amount of the grant awarded. This percentage may only be applied if it is guaranteed that the object and purpose of the grant have been fulfilled.

16.2. Beneficiaries must submit to the Institut Ramon Llull, before 15 November of the year following the year in which the grant is awarded, a supporting account with proofs of expenditure.

Grant applicants may submit the supporting documents as soon as they are available, always respecting the maximum deadlines established in the previous paragraph.

Beneficiaries must provide, as supporting documentation for the processing of the payment of the total grant amount awarded, a supporting account with proofs of expenditure.

Beneficiaries must submit to the Institut Ramon Llull, as supporting documentation for the processing of the payment of the total grant amount awarded, a supporting account with proofs of the expenditure.

The supporting account with supporting documents for expenditure must generally 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. 8 copies of the book already published.
3. A financial report on the cost of the activities carried out, in accordance with the template justification form, including:

a) A broken-down listing of the expenditure corresponding to the cost of the activity subject of the grant, identifying the creditor, the number of the invoice 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 its 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, documentation proving payment in the form of a bank statement or, in the case of payment in cash, documentation proving receipt of the amount by the creditor.

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 funding sourced does not exceed the cost of the action 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) The quotes that, in application of Article 31.3 of Law 38/2003, of 17 November, on general provisions for grants and subsidies, the beneficiary must have requested. (Supporting documentation proving that at least three tenders have been requested and a report on the choice, if applicable, pursuant to the provisions of Clause 17.f.)

16.3. 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.

16.4. 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.

Proof of payment in cash is not accepted when the limitations on this type of payment established in Article 7 of Law 7/2012, of 29 October, amending tax and budgetary regulations and adapting financial regulations for the intensification of actions to prevent and combat fraud, are not complied with.

Cash payments must be supported by receipts signed by the creditor indicating the invoice to which the payment relates and its date. The creditor's stamp must contain at least the name and VAT number.

16.5. 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.

16.6. 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.

16.7. 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) To fulfil the purpose of the grant by carrying out the activity subject of the grant within the stipulated period.
- b) To 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) To 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 provided in the justification, 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) To 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) The publisher must place on record:
 - On the credits page of the book subject of the grant, in the language of publication, the following acknowledgement: "The publication of this work has been supported by a grant from the Institut Ramon Llull", together with the Institut Ramon Llull logo.
 - The authorship of the illustration and of the text, if applicable, in an appropriate form in the book subject of the grant.

- i) 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.
- j) To comply with the provisions of Law 17/2015, of 21 July, on effective equality between women and men.
- k) Comply with the ethical principles and rules of conduct to which beneficiaries must adhere, as set forth in the Annex.
- l) To comply with the other obligations laid down in the regulations in force on grants and subsidies and the governing terms and conditions.
- m) Pursuant to Article 15.2 of Law 19/2014, of 29 December on transparency, access to public information and good governance, legal persons that are entitled to receive a grant in 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, provided that the grant awarded exceeds the amount of 10,000.00 euros.

18. Amendment of the resolution

The awarding body has the power to review the grants awarded and to amend the resolution or the award resolution if the conditions that must be taken into account for the award of the grant are altered or if other grants or subsidies are obtained concurrently.

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 external 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

The awarding body shall, following the legally established procedure, 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 Law on Public Finances 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 Institut Ramon Llull acts as controller responsible for the processing of applicants' data. 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 detailed information on data protection is available at www.llull.cat.

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 into line with which grant beneficiaries must bring their activities and the effects of any possible breach of these are hereby made public.

These principles and rules of conduct are considered minimum standards and may be supplemented with regard to their levels of requirement, depending on the amount of the subsidy or grant, or on the classification and characteristics of the beneficiaries, in the specific terms and conditions governing the grant.

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) To observe the principles, rules and ethical standards of the activities, trades or professions associated with the activity subject of the grant.
 - b) Not to take actions detrimental to the public interest.

c) To 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 to request, directly or indirectly, that a public official or employee influence the awarding of the grant.

c) Not to 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.