

GUIDELINES GOVERNING THE AWARDING OF GRANTS FOR THE PUBLICATION OF ILLUSTRATED WORKS ABROAD

1. Purpose

1.1. The purpose of these guidelines is to govern the awarding of grants to cover expenses incurred in compensating illustrators of illustrated works, when the works meet the following conditions:

- published in a language other than Catalan or Occitan (in its Aranese variant)
- published as a print book
- has commercial distribution
- identifies the authorship of the illustrations and text
- the illustrator is an individual residing officially in Catalonia or the Balearic Islands.

Deceased authors will be considered residents of Catalonia or the Balearic Islands if they lived most of their lives in said territories.

Self-published works are not eligible.

Books sold exclusively through digital platforms are not considered to be distributed commercially, and are therefore not eligible. Nor will applications be accepted that plan to publish the translated work exclusively “print on demand”.

1.2. The work the grant application refers to must be under one of the following three types of contract:

- Work commissioned by a foreign publisher to an illustrator who resides in Catalonia or the Balearic Islands. In this case, the work must be published and distributed abroad and must be published under a contract between the foreign publisher that publishes the original work and the illustrator or their representative.
- Rights acquired to a work already published, illustrated by an individual who resides in Catalonia or the Balearic Islands. In this case, the work must be published and distributed outside of Catalan- and Aranese-speaking areas and must be published under a licensing contract between the owner of the work and the publisher that acquires the rights.
- International joint publication illustrated by an individual who resides in Catalonia or the Balearic Islands. In this case, the work must be published and distributed abroad and must be published under a contract between the foreign publisher and the Catalan publisher that owns the work, with the understanding that the Catalan and/or Occitan (in its Aranese variant) version of the work will be the source text for the rest of the editions.

The work to which the grant application pertains must be published after the grant is awarded.

1.3. The grant-funded activities must be carried out within the period established in the call.

1.4. The grants awarded in accordance with these guidelines are considered 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 (OJ L2023/2831, 15.12.2023).

2. Recipients

2.1. Publishers, self-employed individuals or legal entities, public or private, Spanish or foreign, that have planned to publish or jointly publish illustrated works illustrated by an individual who resides in Catalonia or the Balearic Islands are eligible for these grants.

Foreign literary agencies are also eligible for these grants.

2.2. For joint publications, only the publishers not publishing the work in Catalan or Occitan (in its Aranese variant) are eligible.

3. Requirements, conditions and conflicts

3.1. Requirements

To qualify as a grant recipient, applicants must meet the following requirements and conditions. The requirements in each case will be determined based on the specific circumstances and must be accredited under the terms specified in point 7.

- a) Comply with the characteristics established in points 1.1 and 1.2.
- b) Comply with the requirements and general conditions set out in article 13 of Law 38/2003 of 17 November (General Subsidies Act).
- c) Submit an affidavit listing any other public or private grants the applicant has applied for and/or received for the same activity, indicating the awarding entities and the amount requested and/or received.
- d) If any elements eligible for intellectual property protection are used in the pursuit of the grant-funded activity, applicants must comply with any applicable regulations.
- e) For Spanish self-employed individuals, applicants must be registered with the Economic Activities Tax Register, when required.
- f) For non-profit organisations, applicants must be registered with the applicable registry.
- g) For organisations with 50 or more employees, applicants must comply with the legally required quota of positions allocated to people with disabilities as per article 42.1 of Royal Legislative Decree 1/2013 of 29 November 2013 approving the recast General Law on the Rights of Persons with Disabilities and their Social Inclusion, or the exceptional alternative compliance measures in Royal Decree 364/2005 of 8 April and Decree 86/2015 of 2 June.
- h) For organisations with 25 or more employees, indicate the measures in place to prevent and handle cases of sexual harassment and gender-based harassment in the workplace, and to intervene in their work centres, in line with social stakeholders, as per the provisions 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.
- i) Comply with the provisions of article 36.4 of Law 1/1998 of 7 January on linguistic policy, and, for companies with establishments open to the public in Catalonia, comply with the provisions of articles 32.1 and 32.3 of said law.
- j) For foundations and associations, the applicant's bylaws must have been adapted according to the first transitional provision of Law 4/2008 of 24 April of the third book of the Civil Code of Catalonia on legal entities, and Law 5/2011 of 19 July amending the former.
- k) For foundations, the applicant must have met its duty to submit annual accounts to the supervisory body, as per article 336-3 of Law 4/2008 of 24 April of the third book of the Civil Code of Catalonia.
- l) For companies or organisations, applicants must not have been fined for or found guilty of workplace practices that are considered discriminatory on the basis of sex or gender, penalised

by means of a final administrative ruling or judicial sentence, as per article 11.1 of Law 17/2015 of 21 July, on effective equality between women and men.

m) For companies and organisations, the applicant must comply with the conditions laid out in Law 19/2020, of 30 December, on equal treatment and non-discrimination, and not promote inequalities based on any of the motives set forth in article 1 of said law.

n) Submit an affidavit listing any other de minimis grants received and/or applied for over the course of the three years prior to awarding. This must include any de minimis grants awarded for the activity to which the application pertains, or other activities, by any public administration in Spain and/or that receives funding from the European Union.

o) Grant applicants must adhere to the Code of ethics provided as an annex.

p) Grant applicants must respect gender equality as established in Law 17/2015 of 21 July, on effective equality between women and men.

q) Applicants must have a deal for commercial distribution to bookshops.

r) The grant-funded activity must respect personal dignity and equality throughout, avoiding discrimination on any of the bases laid out in Spanish Comprehensive Law 15/2022, of 12 July, on equal treatment and non-discrimination.

Applicants must not have received a final administrative sanction for any of the very serious infractions as per the conditions and terms laid out in title IV of said Law.

Grants may not be used to fund an activity or achievement of a purpose that infringes on, encourages or tolerates practices considered to infringe on title IV of said Law.

s) Not commit, incite or promote LGBTI-phobia, including encouraging or conducting conversion therapy, as per article 82 of Law 4/2023, of 28 February, for the real and effective equality of trans people and guaranteeing the rights of LGTBI people.

3.2. Conflicts

These grants are not in conflict with other grants, aid, income or resources provided for the same purpose by the Government of Catalonia, associated entities, participated entities, other administrations, public or private entities.

In any case, the amount awarded can never be more than the cost of the grant-funded activity, on its own or in combination with other grants, subsidies, income or resources.

4. Amount

4.1. The grant awarded may cover up to 100% of the eligible expenses, as established in point 5.

The maximum amount awarded per applicant is €10,000.00.

For joint publications, when compensation for author rights is not specified, the maximum amount awarded per applicant is €2,500.00.

4.2. The minimum incurred and substantiated expenditure required in order to consider the objective and purpose of the grant fulfilled is 80%. Failure to reach this threshold will lead to revocation of the grant awarded.

If the actual cost of the grant-funded activity is less than the estimated cost, the amount of the grant awarded will be reduced in the same proportion.

4.3. If the difference between the estimated cost and the final, substantiated cost of the grant-funded activity does not exceed 20%, there will be no reduction in the amount of the grant awarded. This threshold only applies if the aim and purpose of the grant have been fulfilled.

4.4. The total grant awarded plus any other de minimis aid from the public administration awarded over the course of the three years prior to awarding may not exceed €300,000.

4.5. If, given the number of applications accepted and budget allocated, it is not possible for the grant to cover the full amount established, the amount awarded will be reduced proportionally.

4.6. The sum of all aid, income and resources may not exceed the total cost of the activity.

5. Eligible expenses

5.1 Eligible expenses are any the applicant bears that are unequivocally related to the nature of the grant-funded activity, are strictly necessary and are in line with the conditions laid out in these guidelines. Under no circumstances may grant-funded goods or services be valued above market price.

5.2. Specifically, compensation for the illustrator (advance) and licensing rights for the digital archives of the work (artwork/data fee) are considered eligible expenses.

When the author and illustrator of the work are the same person, their full compensation is an eligible expense. If they are two different people, only the illustrator's compensation is eligible.

If compensation for the illustrator is not specified, 50% of the total compensation in the contract may be considered an eligible expense.

5.2. An incurred expense is one that has been paid out by the end of the grant justification period. When the grant recipient is a company, the eligible expenses incurred in its commercial operations must have been paid by the deadlines established in any sector rules that apply or, alternately, by the deadlines established in Law 3/2004, of 29 December, establishing measures to combat late payment in commercial transactions.

5.3. Any VAT the grant recipient is unable to recover or offset is considered an eligible expense.

5.4. The maximum amount eligible per applicant is €10,000.00.

For joint publications, when compensation for author rights is not specified, the maximum amount awarded per applicant is €2,500.00.

5.5. Agendas, calendars and other merchandising products are not eligible, nor are activity books based on pre-existing illustrated works that don't involve a new commission from the illustrator.

6. Applications

6.1. Only six applications may be submitted per publisher and call. If the applicant is requesting a grant for a series, the works will be considered one application.

For the purposes of these guidelines, a series is a group of works with common characteristics, for example the same author and/or illustrator, characters, editorial design and/or graphic image, among others.

6.2 Spanish and foreign applicants must submit their applications and other formalities associated with the procedure for awarding grants and submitting justification documents electronically through the Institut Ramon Llull Virtual Office. (https://www.llull.cat/catala/seu_e/tramits_lij.cfm)

6.3. Spanish citizens and foreign residents of Spain, when submitting applications online, must provide authentication using e-signature systems, as per article 58 of Decree 76/2020 of 4 August, on digital administration, and in line with any criteria established by competent authorities in the Government of Catalonia.

Each call will specify the system available for applicants to identify themselves and provide e-signatures when submitting applications and other official procedures online.

Non-resident foreigners, when submitting applications online, must identify themselves on the online system with a username and password, as per the Institut Ramon Llull e-signature and identification policy, or, for residents of the European Union, a digital certificate. Institut Ramon Llull will securely provide a username and password to anyone interested after verifying the documents accrediting their identity.

Foreign non-resident individuals may also use the idCAT Mòbil certificate.

6.4. If the online system is inoperative due to unforeseeable circumstances, users will be shown a message notifying them of said circumstances whenever technically possible. If the system is inoperable on the last day to submit any paperwork, a further three working days will be added to the deadline once the system is fully operational.

6.5. Any grant application submitted entails full acceptance of the guidelines governing the call.

7. Documents to submit with the application

7.1. To apply for a grant from Institut Ramon Llull, candidates must submit the application form provided, attaching the project for the activity and the following documents, depending on the type of contract:

a) Work commissioned by a foreign publisher

- 1). Complete, detailed budget for the project (on the form)
- 2) Representation contract between the publisher and the foreign literary agency, if the applicant isn't the publisher that will publish the work.
- 3) Signed contract between the foreign publisher that publishes the original work and the illustrator or their representative.
- 4) Illustrator's CV
- 5) Mock-up of the work
- 6) Catalogue of the publisher that will publish the work

b) Licensing of rights to a published work

- 1) Complete, detailed budget for the project (on the form)
- 2) Representation contract between the publisher and the foreign literary agency, if the applicant isn't the publisher that will publish the work.
- 3) Signed licensing contract between the owner of the work and the publisher acquiring the rights.
- 4) Illustrator's CV
- 5) Original copy of the work
- 6) Catalogue of the publisher that will publish the work

c) International joint publication

- 1) Complete, detailed budget for the project (on the form)
- 2) Representation contract between the publisher and the foreign literary agency, if the applicant isn't the publisher that will publish the work.
- 3) Signed joint-publication contract between the foreign publisher and the Catalan publisher that owns the work.
- 4) Illustrator's CV
- 5) Mock-up of the work
- 6) Catalogue of the publishers that will publish the work

To speed up the process, the documents set out in point 11.5 may be submitted with the application.

7.2. The requirements laid out in point 3.1 must be accredited with an affidavit submitted with the application form, which must also include express authorisation to check the applicant's tax information, when necessary.

By submitting a grant application, applicants are providing consent for the competent entity to check the information provided on the application or attached affidavits.

Any essential inaccuracies, falsities or omissions in any data or documents submitted with the grant application will void the application procedure from the time they are discovered and the party concerned has been notified, and, as a result, the grant application will be rejected. Said circumstances may also constitute grounds for revoking a grant awarded if they are discovered afterwards.

8. Deadline for applications

The deadline for application forms and documents is established in the call for proposals.

9. Assessment criteria

The criteria used for awarding the grants are as follows:

- a) Overall interest of the proposal.

In applying Institut Ramon Llull's strategic focal points, the following will be considered priorities: heritage illustrators and comics. Under this criterion, the quality of the work will also be assessed.

Assessment: up to 10 points.

b) Catalogue and professional record of the applicant.

Any internationally significant publisher with a consolidated professional record, one with a catalogue featuring world-renowned international authors and/or that has previously published works by an illustrator who resides in Catalonia or the Balearic Islands will be considered of interest.

Assessment: up to 10 points.

c) Professional record of the illustrator.

The professional record of the illustrator will be assessed, looking at both local and international draw.

Assessment: up to 10 points.

d) International reach of the proposal.

The target language of the published work will be assessed, considering the regional and linguistic priorities established in the Institut Ramon Llull strategic focal points.

Assessment: up to 10 points.

e) The fact that the original text of the work is in Catalan or Occitan (in its Aranese variant).

Assessment: 5 points.

The maximum score possible is 45 points.

The minimum score required to be awarded a grant is 18.50 points.

For work commissioned by a foreign publisher, the maximum score possible is 40 points.

For work commissioned by a foreign publisher, the minimum score required to be awarded a grant is 16.50 points.

10. Awarding procedure

10.1. Grants are awarded according to competitive tendering procedure with a preliminary stage, in which the provisional resolution and final resolution are drafted, and a granting stage, in which the resolution awarding the grant is issued.

10.2. The examining body is the individual serving as the head of the Institut Ramon Llull management.

10.3. Applications are examined by an assessment committee. The members of the assessment committee are appointed through a resolution issued by the individual serving as Director of Institut Ramon Llull. The assessment committee will have the following composition:

Chairperson:

- The individual who holds the position of Director of the Literature and Humanities Department at Institut Ramon Llull.

Members:

- Two people representing the Literature and Humanities Department at Institut Ramon Llull.
- Three people external to Institut Ramon Llull who are experts in the grant subject, meaning individuals from the publishing industry, with knowledge of Catalan children's and young adult literature and of illustration.

Secretary:

- One person representing the Institut Ramon Llull management.

10.4 Anything not expressly established in these guidelines or the call, the assessment committee's actions will be governed by applicable law on common administrative procedure. Members of these committees are subject to the causes for abstention and recusal provided in said law.

10.5. After the applications have been evaluated by the assessment committee, the examining body proposes a provisional resolution on the awarding of the grants, as per the assessment committee's report and the provisions of point 11, when applicable.

Proposed recipients are then contacted to submit additional documents, and, based on said documents, the provisional resolution and any verifications required as per point 11, the examining body will draft the final resolution to award the grants and take it to the decision-making body.

The resolution proposal for the awarding of grants is normally based on the reports issued by the assessment committee. If the proposing body does not base its decision on the abovementioned reports, it will provide reasons for this divergence.

10.6. The awarding of these grants may be subject to a partial or total reduction in the amount awarded, prior to the final resolution awarding grants, as a result of restrictions arising from the need to meet budget stability and financial sustainability goals.

11. Provisional resolution proposal and additional documents

11.1. Applicants will be notified of the provisional resolution proposal for the awarding of grants via the Institut Ramon Llull online noticeboard and the physical noticeboard at its headquarters in Barcelona (Avinguda Diagonal 373, 08008 Barcelona). This publication is in lieu of individual notification and has the same effects.

11.2. The provisional resolution proposal contains a list of proposed grant recipients.

11.3. The proposed grant recipients must submit the documents required in point 5 of these guidelines, if not submitted previously with the application, within 10 working days of the day after the provisional resolution proposal is made public. The provisional resolution proposal contains the notification to submit these documents.

Applicants have the same time period to submit any appeals, which will be taken into account in the final resolution.

The grant will be deemed tacitly accepted unless the applicant submits an appeal within the abovementioned 10-day period.

11.4. Within the 10-day period established in the previous section, proposed grant recipients may also withdraw their applications.

11.5. The documents to which point 11.3 refers, which must be submitted if they weren't attached with the application, are as follows:

11.5.1. For Spanish and foreign applicants:

a) Proof of the applicant's identity. For legal entities, proof of the individual's powers to act on behalf of the organisation must be provided along with the individual's passport if they do not have a NIE.

b) Legal entities that have been provisionally awarded a grant in excess of €10,000 must submit an affidavit containing information regarding the remuneration received by their management or administrative bodies, pursuant to paragraph m) of point 17.

c) Individuals or legal entities, other than public law entities, working on a for-profit basis and subject to Spanish Law 3/2004, of 29 December, establishing measures to combat late payment in commercial transactions, proposed to be recipients of grants over €30,000.00 must show that they comply with the payment conditions established in said Law in order to receive the grants, providing the following proof:

1. Individuals or legal entities that, under applicable accounting law, may submit abbreviated profit and loss statements, with a certificate signed by the individual or the administrative body or equivalent with sufficient powers for legal entities, stating they meet the payment conditions established in Law 3/2004, of 29 December.
They may also accredit this with any of the means of proof provided in point 2, subject to the provisions of said point.
2. Legal entities that, under applicable accounting law, are not allowed to submit abbreviated profit and loss statements, must provide:

1st. A certificate issued by an auditor registered with the Official Register of Account Auditors with an itemised transcription of the payment information laid out in the latest audited annual accounts, when showing that they comply with the payment conditions established in Law 3/2004, of 29 December, as established in this section, based on the information required in the third additional provision of Law 15/2010, of 5 July, amending Law 3/2004, of 29 December.

This certificate will be valid until the annual accounts for the following year are audited.

2nd. If not possible to obtain the certificate explained in the point above, an Agreed-upon Procedures Report drafted by an auditor registered with the Official Register of Account Auditors that, based on a review of a representative sample of invoices pending payment to the company's suppliers on a certain date, concludes without exception that the company complies with the payment conditions established in Law 3/2004, of 29 December, or if detected, that the exceptions don't impede the company from reaching the level of compliance required in the final paragraph of this section.

In order to meet this requirement, the entity must comply with the payment conditions laid out in Law 3/2004, of 29 December, for a percentage that is equal to or higher than that established in the sixth final provision, letter d, section two, of Law 18/2022, of 28 September, on the creation and growth of companies.

11.5.2. Foreign applicants must also submit:

- Proof of the applicant's identity. For legal entities, proof of the individual's powers to act on behalf of the organisation must be provided along with the individual's passport if they do not have a NIE.

11.5.3. Spanish applicants must also submit:

a) For organisations not registered with the Companies House, Catalan Ministry of Justice Registry of Associations and Registry of Foundations or the General Registry of Cooperatives of the Government of Catalonia must provide proof of registration with the corresponding registry and the legal representation that empowers the individual applicant to act on its behalf.

b) If the organisation is not required to be registered with any public registry, proof must be provided of its legal identity and the legal representation that empowers the individual applicant to act on its behalf.

c) If the person signing the application is acting on behalf of the applicant, a copy of the document granting them this power, unless it has been filed with a public registry or the Representa online registry of powers of attorney. If the power of attorney is registered as laid out above, this document is not required because the examining body can verify it officially.

It is not necessary to provide proof of power of attorney when the accredited e-signature also proves that the signatory is legally empowered to act on behalf of the person they represent.

The documents listed in sections 11.5.1. a), 11.5.2. and 11.5.3 are not required if the applicant has provided them previously within the past five years and there have been no changes. If that is the case, please clearly note the date they were provided and procedure they were submitted for. If the examining body, for causes beyond its control, cannot obtain the documents submitted previously, the applicant must re-submit them within 10 working days.

The examining body will, with authorisation from the applicant on the application, check the following data and compliance with the following requirements:

a) Identification details of the signatory for Spanish applicants and foreigners with a NIE.

b) For legal entities, identification details, its powers and fiscal identification document, with the corresponding registries.

c) For self-employed individuals, data regarding registration with the Economic Activities Tax Register.

d) For foundations, that the applicant has met its duty to submit annual accounts to the supervisory body.

e) For foundations and associations, that the applicant's bylaws have been adapted according to the first transitional provision of Law 4/2008 of 24 April of the third book of the Civil Code of Catalonia.

If the examining body, for causes beyond its control, cannot obtain official proof of the data above and compliance with the requirements above, the applicant must submit them within 10 working days.

11.6. The documents established in point 11.5 must be submitted electronically with digitised copies, as per point 6 and current administrative procedures valid at the time of the call.

11.7. The examining body may ask applicants to provide any additional documents deemed necessary to accredit the data in their application.

12. Rejection and withdrawal

12.1. Any applications that do not meet the unrectifiable requirements or deadline will be rejected.

12.2. The following will be deemed withdrawal of an application:

- a) Failure to submit any of the documents listed in point 7 or to meet any of the rectifiable requirements within 10 working days of notification to do so.
- b) Failure to submit any of the documents that may be requested under the terms of point 11.3.

12.3. Prior to awarding the grants, the examining body will rule on the rejection or withdrawal of applications and applicants will be notified of said rulings via the Institut Ramon Llull online noticeboard and the physical noticeboard at its headquarters in Barcelona (Avinguda Diagonal 373, 08008 Barcelona). This publication is in lieu of individual notification and has the same effects.

The publication of the resolution to withdraw or reject will state that it does not exhaust the administrative channels and may be appealed with the Director of the Institut Ramon Llull within one month of the day following publication of this resolution.

12.4. Notwithstanding the provisions of point 11.4, any applicant may withdraw their grant application in writing before the grants are awarded and the examining body must accept it.

13. Resolution and publication

13.1. The individual serving as Director of Institut Ramon Llull will issue a resolution within six months of the date of the grant call. The parties concerned will be notified of the resolution with the same conditions and effects as laid out in point 12.3 regarding rejection and withdrawal.

13.2. The resolution will expressly state that the award is a de minimis grant.

13.3. The publication of the final resolution will state that it does not exhaust the administrative channels and may be appealed and that such appeals must be lodged with the President of the

Institut Ramon Llull Board of Directors within one month of the day following publication of this resolution.

13.4. If no final resolution has been handed down and notified by the time this period has elapsed, applicants are to interpret this administrative silence as a rejection of their applications.

14. Publication

14.1. Institut Ramon Llull must post a list of the grants awarded, available to the general public, on the noticeboards established in point 12.3 and for grants in excess of €3,000, notification must also be included in the Official Gazette of the Government of Catalonia, including the call, programme, budget line item the grants fall under, recipients, amount awarded and the purpose or purposes the grant will be used to fulfil.

14.2. Institut Ramon Llull must post information on its grant-awarding activity on the Transparency Portal, as per article 15 of Law 19/2014, of 29 December, on transparency, access to public information and good governance.

14.3. It must also post information in the National Grants Database on the calls and resolutions to award grants, as per article 18 of Law 38/2003, of 17 November (General Subsidies Act), amended by Law 15/2014, of 16 September.

15. Payment

15.1. Payment in full will be processed once all the justification documents for the grant-funded activity and the expenditure incurred have been submitted, as per the terms in point 16.

If, as established in point 4.2, the amount of the grant is reduced, the quantity paid out will be reduced in the same proportion as the difference between the final substantiated cost of the grant-funded activity and the initial estimated cost.

15.2. Prior to recognising each payment obligation, the examining body will officially confirm grant recipients are up to date with all tax and Social Security obligations, both with the Government of Catalonia and the Spanish State. Applicants grant consent for Institut Ramon Llull to check this information by signing the application form.

If the grant recipient's tax residence is not in Spanish territory, along with the justification documents, a certificate of residence for tax purposes from the competent tax authority in the country of residence must be submitted.

15.3. Grant recipients that are local bodies or entities in their public sector, in order to receive payment of the grant through the budget of the Government of Catalonia, must comply with obligations for processing economic/financial documents as established in municipal and local law. The treasury must retain payment until the department with purview over issues of local administration notifies them of compliance or until payment expires.

15.4 Failure to comply with the justification obligations, or any of the other causes in article 37 of the General Subsidies Act, as per article 34.3 of said regulatory text, may lead to loss of the right to receive the grant, in full or part.

16. Justification

16.1 Grant recipients must provide Institut Ramon Llull with justification documents showing they achieved the purpose for which the grant was awarded and, for the total awarded to be paid out, must submit an expenditure justification account.

16.2. Before 15 November of the year following the resolution awarding the grant, recipients must submit an expenditure justification account to Institut Ramon Llull.

Grant applicants may submit justification documents as soon as they have them, always respecting the deadlines established in the paragraph above.

Recipients must, in order for payment of the total sum of the grant to be processed, submit an expenditure justification account, with receipts.

Recipients must, in order for payment of the total sum of the grant to be processed, submit to the Institut Ramon Llull an expenditure justification account, with receipts.

16.3 The justification account must include the following supporting documents:

1. A report explaining achievement of the purpose of the grant-funded action, activity or project, noting the activities carried out and the results achieved.

2. 6 copies of the published book.

3. A financial report on the cost of the activities carried out, as per the sample form provided, containing:

a) A breakdown of the expenses arising from the grant-funded activity, identifying the creditor, invoice number or equivalent legal document of record for mercantile trading, the amount, date of issue and date of payment, to verify payment is within the term established in the law on combating late payments.

b) Digitised copies of the invoices or equivalent legal documents of record for mercantile trading or administrative documents, as well as proof of payment in the form of a bank extract or, for cash payment, documents accrediting the creditor received the amount in question.

An expense is considered to have been paid out for the purposes of its grant eligibility if the right to collect the grant is transferred to the creditors as compensation for the expense incurred or by extending the creditors a commercial paper, backed by a financial entity or insurance company.

c) An affidavit from the recipient swearing at least the following:

- That the digitised copies of the proof of expenses paid out are exact copies of the original documents, which are in the recipient's possession.
- That the eligible expenses have been claimed with the various sources of funding in a manner that does not exceed their total.
- That the sources of funding do not exceed the actual cost of the grant-funded activity.
- That there is a separate accounting system or that the expenses are assigned an accounting code shared by all transactions associated with the grant-funded activity.

d) If the grant is awarded based on a budget, a document must be provided that indicates and, if necessary, justifies any deviations from the original budget.

e) A detailed list of other income or grants that funded the activity with the amount and origin of each one. If the proof of expenditure is partially offset by other grants, the exact amount or percentage attributed to each one must be indicated, as well as the organisation that awarded them.

f) Any quotes that the grant recipient is required to request, as per article 31.3 of Law 38/2003 of 17 November (General Subsidies Act). (Justification documents showing that at least three quotes were requested and the report reflecting the final choice, if necessary, as per point 17.f).

16.4. The invoices, whether full or simplified, must meet the requirements of the Regulation on invoicing obligations, approved by Royal Decree 1619/2012, of 30 November. The description of the transaction must provide sufficient information regarding the object and period to which the invoice pertains to allow for proper verification of its connection with grant-related expenditure. If it is not clear enough, the delivery notes or other justification documents must be provided. The unit price for the transaction must be clearly stated in all cases.

If any of the invoices requested do not include VAT, the recipient must specify the regulation that justifies VAT exemption, as per article 6.1.j. of the Regulation on invoicing requirements.

If a grant recipient is subject to the general pro-rata VAT scheme, as noted on their application form, they must submit their certificate from the Tax Agency and/or a copy of their annual tax declarations using the corresponding forms.

If a grant recipient is subject to the special pro-rata VAT scheme, as noted on their application form, they must submit their certificate from the Tax Agency and a list of the invoices associated with the project, as well as a copy of the VAT book in which they are accounted for.

Register receipts will not be accepted as justification of expenses.

16.5. All documents provided as proof of payment (bank statements and/or bank receipts) must include the following information:

- Identity of the payee and the payer. The payer must be the grant recipient, and the document must list their Tax ID number (NIF) and company name.

- The goods or services and invoice number(s) to which the payment corresponds. If the payment document does not list the invoice(s), supporting documents must be attached in order to verify the link between the expense and the payment.

If payment is made by order cheque, draft, note receivable or similar, a copy of the document and the bank statement accrediting the charge must be attached.

Proof of cash payments will not be accepted if they fail to meet the requirements for this type of payment established in article 7 of Law 7/2012, of 29 October, on modification of the tax and budgetary regulations and on adaptation of the financial regulations for the intensification of activities in the prevention of and fight against fraud.

For cash payments, receipts listing the invoice to which the payment corresponds and the date must be provided, with the payee's signature. The payee's stamp must at least have their name and Tax ID number (NIF).

16.6. Grant recipients will be notified individually of any rectifiable failings in the justification and given 10 working days to rectify the situation.

16.7. If the supporting documents have not all been submitted by the deadline, the grant recipient will be notified and required to submit the missing documents within 15 working days, with no option for extension. Recipients are notified individually of said requirements. Failure to submit the justification by the deadline established in this section will lead to revocation of the grant awarded and other liabilities established in applicable law on subsidies. Submitting the justification within the additional time given, as per this section, does not exempt the recipient from any applicable fines, as per Law 38/2003, of 17 November (General Subsidies Act).

16.8. Institut Ramon Llull may extend the deadline for the supporting documents of its own accord or at the behest of the recipients. Both the request from the interested party and the decision reached regarding the extension must occur before said deadline has been reached. The extension may not exceed half the original period or be prejudicial to third parties.

17. Recipients' obligations

Recipients must meet the following obligations:

- a) Achieve the purpose of the grant-funded activity by the deadline established in these guidelines.
- b) Carry out the grant-funded activity as per the project submitted. The examining body must be notified of any changes to the project or schedule submitted before the end of the fulfilment period and, if the requested modification does not result in a substantial change or constitute non-compliance with the requirements and conditions laid out in these guidelines, said body will have one month to accept or reject it. Grants may be revoked in full or part if any changes are made and not notified or expressly accepted.
- c) Provide any information requested at any time concerning the grant awarded and submit to checks and controls by the examining body, the Government of Catalonia Comptroller-General, the Public Audit Office for Catalonia and any other competent authorities, as per applicable regulations.
- d) Notify the examining body of any aid, income or resources used to pay for the grant-funded activity that has been received or applied for from other national or international authorities or public or private entities after the grant application was submitted. This information must be provided as soon as it is known and always prior to submitting the supporting documents justifying how the funds were spent.
- d) Comply with the obligations laid out in articles 90 bis and 92 bis of Royal Legislative Decree 3/2002, of 24 December, approving the revised text of Public Finance Act of Catalonia.
- f) If the eligible expenditure surpasses the official thresholds in public procurement rules regarding low-value contracts, at least three quotes must be obtained from different providers before committing to provision of the service, except when there are not enough providers on the market due to the unique nature of the item, service or work or when the expenditure was made before the grant was awarded.

All the bids must be included in the supporting documents and the winning bid must be chosen based on efficiency and affordability. If the least expensive bid is not chosen, a report expressly justifying the reasons for this choice must be provided.

g) Keep and make available to the awarding body and supervisory bodies any books, registers or documents that may be required to justify the grant, including electronic documents, so they can be checked and verified.

h) The publisher must:

- Include the following statement on the acknowledgements page of the grant-funded book, in the language in which it is published: "This work was published with the help of a grant from the Institut Ramon Llull." with the Institut Ramon Llull logo.

- Properly credit the creator of the illustrations and text, if applicable, in the grant-funded book.

i) The private organisations referred to in paragraphs 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 the applicable transparency obligations as per title II of said Law.

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

k) Comply with the code of ethics and conduct for grant recipients, as established in Annex I.

l) Comply with any other obligations laid out in current regulations on grants and these grant guidelines.

m) As per article 15.2 of Law 19/2014, of 29 December, on transparency, access to public information and good governance, legal entities that have been provisionally awarded a grant in excess of €10,000 must submit an affidavit containing information regarding the remuneration received by their management or administrative bodies, to be made public if the final grant awarded is over €10,000.00.

18. Modification of the resolution

The awarding body has the right to revise the grants awarded and modify the awarding resolution if the conditions taken into account in awarding the grant change or if other aid or grants are obtained concurrently.

If the procedure shows that the aim and purpose of the grant have not been achieved due to a pandemic or other cause of force majeure, the awarding body may:

a) Cover the expenses incurred by recipients even though the aim and purpose of the grant have not been achieved, in full or part.

b) Extend the deadline to provide justification for the grant-funded activities.

For the purposes of these guidelines, force majeure means an extraordinary occurrence beyond the control of the recipients that is unforeseeable and unavoidable, or even if it can be foreseen is unavoidable despite the recipients acting diligently, and that directly impedes them from fulfilling the aim and purpose of the grant.

19. Revocation

The awarding body, following legally established procedure, must revoke the grants awarded in full or in part and oblige the recipient to return the amount received and pay interest due, as per the provisions of the Royal Legislative Decree 3/2002, of 24 December, approving the revised text of Public Finance Act of Catalonia, and Law 38/2003, of 17 November (General Subsidies Act).

20. Sanctions

Failure to comply with the obligations set out in the guidelines, if considered an offence under the applicable laws, will trigger the sanctions process established in Law 38/2003, of 17 November (General Subsidies Act); and Royal Legislative Decree 3/2002, of 24 December, approving the revised text of Public Finance Act of Catalonia, regardless of whether the grant is returned in full or part.

21. Data protection

The data controller for information provided by applicants is Institut Ramon Llull. Data will be processed for the purposes of assessing the applications and carrying out the grant-awarding process. The legal grounds for this processing is in the name of public interest based on the inherent functions of Institut Ramon Llull. The data will be added to the database “Base de Datos Nacional de Subvenciones”. The results of the application assessment will be posted on the Institut Ramon Llull online system, complying with the obligations on notification and transparency in Law 38/2003 (General Subsidies Act) and 19/2013 and 19/2014 on transparency, access to public information and good governance. Subjects may exercise their rights to access, rectification, erasure, opposition and limitation of processing by contacting Institut Ramon Llull. More detailed information regarding the protection of personal data is available at https://www.llull.cat/catala/quisom/proteccio_dades.cfm

If the grant includes processing of personal data, the grant recipients must comply with corresponding regulations, adopting and implementing the security measures laid out in Regulation (EU) 2016/679 European Parliament and Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and Organic Law 3/2018 of 5 December 2018 on the protection of personal data and guarantee of digital rights.

Annex

Code of ethics and conduct that grant recipients must follow in their activity and the consequences of any failure to do so

As per article 55.2 of Law 19/2014, of 29 December, on transparency, access to public information and good governance, administrations and bodies to which this law applies must include in any grant call a code of ethics and conduct the recipients must follow and the consequences of any failure to do so.

In compliance with this legal provision, the Code of ethics and conduct that grant recipients must follow in their activity and the consequences of any failure to do so are laid out below.

This Code of ethics and conduct reflects the minimum required standards and may be supplemented according to the size and type of the grant and the characteristics of the recipient, as per the grant guidelines.

Code of ethics and conduct

1. Grant recipients must show respect for fundamental human rights and freedoms.
2. Grant recipients must demonstrate exemplary ethics in their behaviour, abstain from participating in, fostering, proposing or promoting any sort of corrupt practices and notify the competent authorities of any such practices that, in their mind, are part of or could affect the procedure. In particular, they will abstain from any sort of action that would infringe on the principles of equal opportunities and free competition.
3. In general, in the course of their activity, grant recipients are subject to the following obligations:
 - a) To comply with the principles, rules and code of ethics inherent in the activities, trades or professions of the grant-funded activity.
 - b) To not do anything that constitutes a threat to public interest.

c) To report any abnormal circumstances that may arise during the grant call or processes resulting from these calls.

4. Specifically, grant recipients are subject to the following obligations:

a) To notify the examining body of any possible conflict of interest.

b) To not directly or indirectly ask a public employee or figure to influence the grant awarding process.

c) To not offer or give public employees or figures personal or material perks, for themselves or third parties, in order to influence the grant awarding process.

d) To cooperate with any competent authorities following up on or assessing compliance with the obligations laid out in these guidelines, specifically providing any information they request for this purpose related to receiving public funds.

e) To comply with the obligations to provide information required of grant recipients under laws on transparency with regard to the administrations in question, as well as complying with the transparency obligations that apply directly under applicable law, as per article 3.4 of Law 19/2014, of 29 December, on transparency, access to public information and good governance.

Consequences of any failure to comply with the Code of ethics and conduct.

Any breach of this Code of ethics and conduct will trigger the sanctions process established in Law 19/2014, of 29 December, and the fines laid out in article 84 regarding grant recipients, notwithstanding any other consequences that may apply under current laws on grants.