

## **ANNEX 5**

### **GUIDELINES GOVERNING THE AWARDING OF INDIVIDUAL INTERNATIONAL TRAVEL GRANTS IN THE FIELDS OF AUDIOVISUAL PRODUCTIONS, PERFORMING ARTS, MUSIC, VISUAL ARTS, DESIGN AND ARCHITECTURE**

#### 1. Purpose

1.1. The purpose of these guidelines is to govern the awarding of individual international travel grants to playwrights, composers, choreographers, stage directors, orchestra conductors, filmmakers, performers, visual artists, architects, designers, curators and programmers of festivals, venues and cultural/arts centres who contribute to the presence and dissemination of Catalan cultural creation abroad in the following modalities:

a) Individual international travel of playwrights, composers, choreographers, performing arts directors, orchestra conductors, filmmakers, performers, musicians, visual artists, architects and designers.

The following activities are the purpose of this modality:

- Attendance by playwrights, composers, choreographers, performing arts directors, orchestra conductors, filmmakers, performers and musicians at the premiere of their work (up to two people at most from the artistic team in the field of audiovisuals).
- The attendance of playwrights, composers, choreographers, performing arts directors, orchestra conductors, filmmakers, performers, musicians, visual artists, architects and designers who have received nominations at the awards ceremonies (up to two people at most from the artistic team).

b) International travel of curators and programmers of festivals, venues and cultural/arts centres in the fields of audiovisual productions, performing arts, music, visual arts, design and architecture.

b1. Attendance of curators and programmes of festivals, venues and cultural/arts centres that are part of the Catalan cultural artistic community at festivals, regular events, biennials and conferences outside Spain. The curators and programmers have to undertake specific actions in the host country to foster co-productions and the international promotion of Catalan culture, as well as develop international partnerships and exchanges.

For the purposes of these guidelines, conferences means programmes that serve as a place to meet, convey knowledge and foster opportunities for cooperation among international professionals and institutions in these sectors.

b2 Attendance by curators and programmes of festivals, venues and cultural/arts centres from outside Spain at festivals and regular events in Catalonia and the Balearic Islands that contribute to disseminating Catalan cultural creation. The curators and programmers have to undertake specific actions to foster co-productions and the international promotion of Catalan culture, as well as develop international partnerships and exchanges.

The following requirement must be met in both modalities:

- The playwrights, composers, choreographers, performing arts directors, orchestra conductors, filmmakers, performers, visual artists, architects, designers, curators and programmers of festivals and cultural facilities have attended these events, have been invited by the organiser of the activity or registered for it.

1.2 The following are not within the scope of these guidelines:

- Participation in training activities within or outside academia (as a speaker or student)
- Participation as a speaker or attendee in congresses, workshops, conferences, seminars and events in academic/teaching or as part of training courses or workshops
- Participation as a performer in shows, performances and/or concerts
- Participation as a visual artist, architect or designer in exhibitions
- Showcases
- Attendance at fairs and markets
- Activities performed in non-professional circuits

1.3 The grants awarded in accordance with these guidelines are considered 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 (OJ L352, 24.12.2013).

1 bis. Publication

With regard to the publication of the guidelines and call for grants, applicants are subject to the provisions of article 68.5 of the Statute of Autonomy of Catalonia and any regulations regarding grants.

2. Recipients

2.1 To be eligible for these grants, applicants must be individuals, self-employed individuals and legal entities that meet the requirements in the guidelines for this call.

2.2 Applicants with debts payable to the Consortium of the Institut Ramon Llull (hereinafter Institut Ramon Llull) recognised by its Director in a final ruling, are not eligible for these grants.

3. Requirements 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) Fulfil the requirements and general conditions set out in article 13 of Law 38/2003 of 17 November (General Subsidies Act - BOE no. 276 of 18/11/2003).
- b) Be current on all tax obligations to the Government of Catalonia and the Spanish State, as well as any Social Security obligations. If the applicant's tax residence is located outside Spain, an affidavit of liability must be provided to that effect.
- 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. Specifically, the applicant shall take responsibility for

securing the cession of the exclusive right to transformation in its translation modality from the holder of the rights of the translated work, if the target of the translation can be considered a work that may be protected by copyrights according to the criteria established in art. 10 of Royal Legislative Decree 1/1996, of 12 April, approving the recast text of the Intellectual Property Law.

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 of liability listing any other de minimis grants received and/or applied for over the course of this and the two previous fiscal years. 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 enclosed 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) 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.

r) 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 incompatible with other grants, aid, income or resources provided for the same purpose by any public administration, associated entities, participated entities or public or private entities.

#### 4. Amount

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

The minimum amount granted per application and per playwright, composer, choreographer, performing arts director, orchestra conductor, filmmaker, performer, musician, visual artist, architect, designer, curator and programmer of festivals and cultural facilities is 250.00 euros.

The maximum amount granted per application and per playwright, composer, choreographer, performing arts director, orchestra conductor, filmmaker, performer, musician, visual artist, architect, designer, curator and programmer of festivals and cultural/arts centre is 4,000.00 euros.

4.2 The minimum incurred and substantiated expenditure required in order to consider the objective and purpose of the grant fulfilled is 60%. Failure to reach this threshold shall lead to revocation of the grant awarded.

If the actual cost of the grant-funded expenses 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 expenses does not exceed 20%, there will be no reduction in the amount of the awarded grant. 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 this and the two previous fiscal years may not exceed €200,000.

#### 5. Eligible expenses

5.1 The following are considered eligible expenses:

- Travel expenses not covered by a third party (airline, train, boat or coach tickets; car rental; and mileage on a rented or personally owned car)
- Accommodation expenses up to a maximum of three nights (the nights related to the activity(s) and the night before) and up to a maximum of four nights in the event of intercontinental travel (the nights related to the activity(s) and the night before)
- Expenses related to registration/participation fees in the activities, if applicable
- Expenses stemming from securing an entry visa or work permit in the country where the activity will be held, as long as these indirect or derived expenses do not exceed 40% of the amount requested, if applicable
- Expenses from diagnostic tests of COVID-19 taken prior to travel, if required by the competent authorities in the destination countries, facilities, festivals, etc., if applicable

Only expenses not covered by a third party are eligible.

Travel in preferential or first class, fuel, tolls, taxis or similar, urban and interurban transports, parking and insurance are not considered eligible expenses.

5.2 The minimum amount eligible per application and per playwright, composer, choreographer, performing arts director, orchestra conductor, filmmaker, performer, musician, visual artist, architect, designer, curator and programmer of festivals and cultural/arts centre should be equal to 250.00 euros.

The maximum amount eligible per application and per playwright, composer, choreographer, performing arts director, orchestra conductor, filmmaker, performer, musician, visual artist, architect, designer, curator and programmer of festivals and cultural/arts centre should be equal to or higher than 4,000.00 euros.

5.3 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.

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

5.5 There is no cap on outsourcing for the grant-funded activity.

## 6. Applications

6.1 A single request must be submitted per playwright, composer, choreographer, performing arts director, orchestra conductor, filmmaker, performer, musician, visual artist, architect, designer, curator and programmer of festivals and cultural/arts centre for one or more of the activities established in point 1.

6.2 Applications and other formalities associated with the procedure for awarding grants and submitting justification documents must be submitted as follows:

a) For Spanish applicants:

- Individuals, electronically using the Institut Ramon Llull online system. They may be submitted in person at the registry of the Barcelona office (Avinguda Diagonal 373, 08008 Barcelona) or at any of the registries and offices laid out in Article 16.4 of Law 39/2015, of 1 October, on Common Administrative procedure of public administrations. For applicants wishing to submit a hard copy, the form is available at the Institut Ramon Llull registry or online at <http://www.llull.cat>.

- Self-employed individuals and legal entities, only electronically using the Institut Ramon Llull online system.

a) For foreign applicants:

- Individuals, electronically using the Institut Ramon Llull online system.
- Self-employed individuals and legal entities, only electronically using the Institut Ramon Llull online system.

6.3 Spanish citizens and foreign residents of Spain who submit 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.

Non-resident foreigners who submit 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. Institut Ramon Llull shall securely provide a username and password to anyone interested after verifying their identity.

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, stating the in-person registries where they can alternatively submit the documentation. If the system is inoperable on the last day to submit any given paperwork, a further 24 hours will be added to the deadline once the system is fully operational.

## 7. Documents to submit with the application

77.1 To apply for a grant from Institut Ramon Llull, candidates must submit the application form provided with the following documents:

- Project of the activity(s) that are the target of the grant request.

The curators and programmers have to indicate in their activity project the specific actions planned to foster co-productions and the international promotion of Catalan culture, as well as the specific actions to develop international partnerships and exchanges.

- Complete, detailed budget for the project with all estimated expenses and income, the amount of aid requested and a list of all sources of funding, according to the form, if applicable, and the corresponding line of grants. If the grant-funded activity consists of more than one event, the budget must be broken down by performance and line item expenses.

- Certificate of attendance, invitation letter or registration/participation form of the activity that is the target of the grant request.

- CV of the person doing the activity.

7.2 The requirements laid out in points 2.2 and 3.1 must be accredited with an affidavit of liability 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 applications is established in the call for proposals.

## 9. Assessment criteria

The criteria used to assess the applications received and award grants are as follows:

a) In the individual international travel modality of playwrights, composers, choreographers, performing arts directors, orchestra conductors, filmmakers, performers, musicians, visual artists, architects and designers:

1. Background of the playwright, composer, choreographer, performing arts director, orchestra conductor, filmmaker, performer, musician, visual artist, architect and designer: their artistic prominence according to the projects and partnerships in which they have participated.

Assessment: up to 5 points.

2. Interest of the activity.

Assessment: up to 3 points

3. Territory:

a. If any of the activities is held in one of the following territories:

Germany, Argentina, Austria, Belgium, Denmark, Finland, United States, Estonia, France, Iceland, Latvia, Lithuania, Japan, Italy, Ireland, Morocco, Mexico, Norway, Portugal, Quebec, United Kingdom, South Korea, Sweden, Switzerland, Chile: 2 points

B. If any of the activities is held in one of the following territories:

India, Netherlands, Taiwan, China: 1 point

Assessment: up to 3 points

Maximum score to award the grant: 11 points

Minimum score to award the grant: 5 points

b) In the international travel modality for curators and programmers of festivals and cultural facilities in the field of audiovisuals, the performing arts, music, the visual arts, design and architecture.

1. Background of the programmer and/or curator in their professional field according to the international projects which they have undertaken.

Assessment: up to 5 points

2. Interest of the activity. The specific actions proposed and the ability to forge international partnerships will be assessed.

Assessment: up to 3 points

3. Territory:

a. If any of the activities is held in one of the following territories:

Germany, Argentina, Austria, Belgium, Denmark, Finland, United States, Estonia, France, Iceland, Latvia, Lithuania, Japan, Italy, Ireland, Morocco, Mexico, Norway, Portugal, Quebec, United Kingdom, South Korea, Sweden, Switzerland, Chile: 2 points



B. If any of the activities is held in one of the following territories:

India, Netherlands, Taiwan, China: 1 point

Assessment: up to 3 points

Maximum score to award the grant: 11 points

Minimum score to award the grant: 5 points

## 10. Awarding procedure

10.1 Grants are awarded according to a 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 Arts Department at Institut Ramon Llull.

Members:

- Two people representing the Arts Department at Institut Ramon Llull.

- Two external experts in the grant subject.

Secretary:

- One person representing the Institut Ramon Llull management.

10.4 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.

10.5 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 shall 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:

For 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.
- 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 k) of point 17.

It is not necessary to provide these documents if they have been provided previously within the past five years and have not changed. If that is the case, please clearly note the date they were provided and the 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 days.

For Spanish applicants:

- a) Spanish ID of the individual signing the application. It is not necessary to provide this if the applicant authorises Institut Ramon Llull to verify their identity with the authorities. This authorisation is included in the application form.
- 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 k) of point 17.
- c) Proof of registration in the Economic Activities Tax Register (official certificate), if required. Applicants may authorise Institut Ramon Llull to obtain this information electronically from the authorities. In this case, it is not

necessary to provide documents that can be obtained with this consent. This authorisation is included in the application form.

d) Organisations not registered with the Companies House, Catalan Ministry of Justice Registry of Associations 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.

e) 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.

It is not necessary to provide the documents above if they have been provided previously within the past five years and have not changed. If that is the case, please clearly note the date they were provided and the 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 when necessary, check the following data and compliance with the following requirements:

a) Identification details of the signatory.

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.

In situations a) and b), the examining body will not have to officially check this information when the applicant has previously submitted it, as long as no more than five years has elapsed since it was submitted and no changes have occurred.

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.

The examining body will not officially check legal powers of representation if the documents are submitted electronically and the e-signature also proves that the signatory is legally empowered to act on behalf of the entity they represent.

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 shall 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. This notification must be cited in any appeals lodged.

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

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 of the grant will begin processing once the grant-funded activity has been done and the supporting documents laid out in point 16 have been submitted.

If, as established in point 4.2, the amount of the grant is reduced, the payment of the grant for a quantity reduced in the same proportion as the difference between the final substantiated cost of travel, accommodation and transport to be covered by the grant and the initial estimated cost will be processed.

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 supporting documents, a certificate of residence for tax purposes from the competent tax authority in the country of residence must be submitted.

## 16. Justification

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

The 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 (the contacts established, the expected results and future actions stemming from it).
- 2) A financial report justifying the entire cost of the travel, accommodation, registration fees, visas and COVID-19 diagnostic tests covered by this grant, according to the sample form provided, which includes:
  - a) A breakdown of the expenses arising from the costs of travel, accommodation, registration fees, visas and COVID-19 diagnostic tests, identifying the creditor, the 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, if applicable.

The invoice for accommodation has to specify the name of the person(s) housed and the dates of the nights for which the grant is requested.

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) Documentation showing that the COVID-19 diagnostic tests were required by the competent authorities, if the grant was requested to cover these costs.

d) 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.

e) 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.

f) 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.

g) 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). (Proof of having requested at least three quotes and the report reflecting the final choice, if necessary, as per point 17.f).

16.2 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 item and period to which the invoice pertains to allow for proper verification of its connection with travel, accommodation and transport to be covered by the grant. If it is not clear enough, the delivery notes or other supporting 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.

16.3 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.
- No document accrediting cash payments will be accepted.
- Documentation proving fulfilment of the stipulations in points h) and i) of point 17.

16.4 The deadline for submitting the documentation justifying the grant is one month after the end of the activity, and always prior to 15 December of the year of the call.

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

16.6 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 shall 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).

16.7 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

17.1 Recipients must meet the following obligations:

- a) Achieve the purpose of the grant-funded activity by the deadline established.
- 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 the 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 execution of the work, provision of the service or delivery of the item, 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) Include the Institut Ramon Llull logo and/or mention 'with support from Institut Ramon Llull' on the artist's website or other communication media.

i) Include the Institut Ramon Llull logo and/or mention 'with support from Institut Ramon Llull' on the promotional materials, either print or digital. If the grant is awarded after the funded activity takes place or it is materially impossible to fulfil this requirement in the time between the date the grant is awarded and the date the activity takes place, it is sufficient for the recipient to accredit fulfilment of the obligation stipulated in letter h).

j) 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.

k) 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.

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

m) Comply with the Code of ethics and conduct for grant recipients, as established in the annex.

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

#### 18. Modification of the resolution

The awarding body has the right to revise the grants awarded and modify the resolution or awarding agreement 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, shall 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 controller of the 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 are 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 [www.llull.cat](http://www.llull.cat).

#### 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 shall 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 shall 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 subsidies.