



G CONSELLERIA  
O FONS EUROPEUS,  
I UNIVERSITAT I CULTURA  
B INSTITUT ESTUDIS  
/ BALEÀRICS

**Resolution of the president of the Institute of Balearic Studies by which subsidies are offered to support the external projection of the edition and the promotion of literature, thought, comics and illustration of the Balearic Islands for 2021, in the context of the current COVID-19 pandemic**

1. On 11 March 2020, the World Health Organization declared the public health emergency situation caused by COVID-19 an international pandemic.

Through Royal Decree 463/2020, of 14 March, a state of alarm was declared to manage the health crisis situation caused by COVID-19. Article 10 provides for various containment measures in the field of cultural facilities, which are listed in the annex to this provision.

Beyond the current restrictions, it is very likely that this exceptional situation modifies a large part of public sociocultural habits. COVID-19 has required health security measures that prevent a large part of cultural events from taking place, and affect the cultural industries as a whole.

The cultural sector, now subjected to an unsustainable situation, was the one that had least recovered from the serious crisis of 2008. In fact, according to the statistics collected in the 2019 Yearbook of the Ministry of Culture, in the recent years of relative economic improvement, the percentage of average annual cultural employment in the Balearic Islands saw a notable decrease between 2017 and 2018, falling from 4.2% to 3.4%. The number of companies in the aforementioned period decreased from 1.9% to 1.8%, despite the fact that our community significantly exceeds the average expenditure of the State as a whole.

Several neighbouring European countries have clearly spoken in favour of a forceful defence of culture to combat the economic effects of COVID-19. The protection of the audiovisual sector, the performing arts, the visual arts, music, literature and thought, among others, is essential to the generation of wealth, innovation, creativity and, of course, the promotion of social cohesion. In our field, it is also essential to diversify the economy of the Balearic Islands and help make our islands visible as a growing destination within the cultural tourism market.

Along with cross-cutting solutions, aimed at all sectors affected by the cessation of activity, it is crucial to address specific aid to the cultural sector, in line with



European thinking and the conviction that culture is an essential identity asset that favours social cohesion.

2. In accordance with article 44 of the Spanish Constitution, public powers have to promote and protect access to culture, to which everyone has the right.

Given the suspension or restrictions of activities with the presence of the public, this call must serve to protect the general interest of the cultural sector, which guarantees the right to culture provided for in the Constitution, given that:

a) This health crisis has a direct impact on the economy and society and, especially, on all cultural activities and industries.

b) According to the study "The Economy of Culture in Europe", prepared in 2006 by the European Commission, the justification for a public intervention within the cultural sector is based on the European thought that culture is an indispensable good of general interest. This motivates cultural policies and public mechanisms to consider cultural and creative industries as an inherent and indispensable good to promote social and territorial cohesion.

3. The Institute of Balearic Studies (IEB) is a public business entity provided for in article 2.1.b) of Law 7/2010, of 21 July, on the instrumental public sector of the Autonomous Community of the Balearic Islands, with its own and differentiated legal personality and with the capacity to act and with full management autonomy, without prejudice to the relationship of guardianship of the Administration of the Autonomous Community.

The IEB is attached to the Council of European Funds, University and Culture, in accordance with Decree 11/2021, of 15 February, of the President of the Balearic Islands, which establishes the competences and the basic organic structure of the departments of the Administration of the Autonomous Community of the Balearic Islands.

The Statutes of the Institute of Balearic Studies were approved by Decree 48/2018, of 21 December. In accordance with article 4, the IEB's general purposes are those related to the teaching and linguistic normalisation of the Catalan language, the promotion of the culture of the Balearic Islands and its external projection, in accordance with its Statutes and respecting the competences typical of the island councils. Article 5 indicates, among others, the following functions and powers:

*a) The promotion of research, in all areas of culture and science, on issues related to the Balearic Islands, in accordance with the general objectives proposed by the Government of the Balearic Islands and the IEB itself with a view to research.*

*b) The linguistic training in the Catalan language of the citizens of the Balearic Islands, outside of regulated education.*



- c) The promotion of the social uses of the Catalan language in all areas of daily life, with respect and protection of the island modalities of Catalan in Mallorca, Menorca, Ibiza and Formentera, and without prejudice to the unity of the language.*
- d) The dissemination, by its own or external means, of any type of cultural activity that takes place in the territory of the Balearic Islands.*
- e) Publication in the field of local studies, through the preparation of monographs, collections and magazines, and the organisation of fairs, congresses and conferences.*
- f) The promotion of cultural activities related to exchange and the relationship between Mallorca, Menorca, Ibiza and Formentera, and between the Balearic Islands and abroad.*
- g) The dissemination of information regarding the aids and services that the island and municipal organisations allocate to artistic and cultural creation.*

Article 40 of Law 13/2014, of 29 December, which creates the public business entity Institute of Balearic Studies, indicates in section 3 that in order to carry out the aforementioned functions and activities the entity may exercise all the administrative powers that are necessary, including promotion.

Article 30.26 of the Statute of Autonomy of the Balearic Islands provides that the Autonomous Community has the corresponding powers of culture, artistic and cultural activities, and the promotion and dissemination of theatrical, musical, cinematographic and audiovisual, literary, creation and production of dance and combined arts, as well as their national and international distribution.

The Strategic Plan for Subsidies of the Autonomous Community of the Balearic Islands for the 2018-2020 financial period, which was approved by means of the Agreement of the Governing Council of 9 March 2018 and whose validity has been extended by means of the Agreement of the Governing Council of 25 January 2021, provides for grant line IV.2.1 for the following purpose: grants to support activities for the external projection of all kinds of projects for publishing and promoting literature, thought, comics and illustration (including also aid for mobility between islands and between the Balearic Islands and the Catalan-speaking territories) and co-publishing of books.

In accordance with article 1 of the Order of the Minister of Education and Culture of 1 July 2009, which establishes the regulatory bases for subsidies in education and culture (BOIB No. 100, of 11 July 2009), activities corresponding to the promotion of culture and the plastic arts both within the Balearic Islands and abroad may be subject to subsidies.

4. The aids established in this resolution are subject to the Temporary National Framework relating to aid measures for companies and the self-employed consisting of direct subsidies, repayable advances, tax advantages, loan guarantees and interest rate discounts on loans designed to support the economy in the context of the current COVID-19 outbreak, approved by the decisions of the European Commission SA.56851 (2020/N), of 2 April 2020, and SA.57019 (2020/N), of 24 April 2020, and their modifications. The grant date of the aforementioned aids has been extended until 31 December 2021.



Due to the above, in accordance with the provisions of article 15 of the Consolidated Text of the Subsidies Law, approved by Legislative Decree 2/2005, of 28 December and making use of the powers attributed to me by article 20.1.j) of the Statutes of the Institute of Balearic Studies, I dictate the following

### **Resolution**

1. Approve the call for grants to support the external projection of literature, thought, comics and illustration of the Balearic Islands during 2021, in accordance with the terms that appear in Annex 1 of this resolution.
2. Approve the budget for this call, which has a maximum amount of €240,000 (two hundred and forty thousand euros).
3. Authorise an expenditure of €240,000, charged to section IV of the budget of the Institute of Balearic Studies.
4. Publish the call in the *Official Gazette of the Balearic Islands*.

### **Filing of appeals**

Against this resolution, which exhausts the administrative procedure, an optional appeal for replacement may be filed before the president of the Institute of Balearic Studies within a period of one month from the day following its publication, in accordance with article 124 of the Law 39/2015, of 1 October on the Common Administrative Procedure of Public Administrations, and article 57 of Law 3/2003, of 26 March, on the Legal Regime of the Administration of the Autonomous Community of the Balearic Islands.

A contentious-administrative appeal can also be filed directly before the Contentious-Administrative Court within a period of two months from the day following its publication, in accordance with article 46 of Law 29/1998, of 13 July, regulator of the Contentious-Administrative Jurisdiction.

The president of the Institute of Balearic Studies

Miquel Company i Pons

## **ANNEX 1**

### **Call**

#### **1. Object and purpose**

1.1. This call aims to contribute to the external projection of literature, thought, comics and illustration of the Balearic Islands of a professional nature during the period between 1 December 2020 and 15 November 2021, in order to promote exchange and cultural relations between Mallorca, Menorca, Ibiza and Formentera and between the Balearic Islands and abroad, and to alleviate the direct effects of the measures in relation to the COVID-19 pandemic.

1.2. Three subsidy lines are established, the first of which is exclusive of the other two:

*a)* Support for the mobility of authors, heads of publishers, researchers and cultural agents linked to the field of literature, thought, comics and illustration to attend fairs, festivals, presentations and professional conferences outside the island of residence.

Attendance at fairs and/or festivals must be linked to the applicant's participation in the professional activities of the fair and/or festival.

In the case of attendance at training sessions, only attendance at specialised training sessions is subsidised, exclusively aimed at meeting the training needs of professionals in the literature, thought, comics and illustration sector.

*b)* Support for the edition of editorial projects linked to the external projection of the book, regardless of its medium, whether physical and/or digital, and its format, which are specified in:

- edition of translations of works by natural or resident authors in the Balearic Islands with distribution outside the Balearic Islands,
- edition of originals by natural authors or residents of the Balearic Islands,
- edition of translations into Catalan of universal works that are published by publishers of the Balearic Islands, publishers that certify that 50% of the employment contracts or contracted services have been made in the last year in the Balearic Islands or publishing projects in which the subsidised activity takes place in the territory of the Balearic Islands,
- digitisation of works by authors from the Balearic Islands that are part of the literary heritage of our community.

These publishing projects must be accompanied by a project to promote the book abroad (national or international distribution, promotion in a digital environment,



promotion on social networks, participation in remote and/or face-to-face meetings, presentation outside the island of residence, distribution in trade shows, etc.).

c) Support for activities to promote literature, thought, comics and illustration in the Balearic Islands.

Aid can be requested for:

- The production of graphic and audiovisual material associated with the promotion of Balearic authors, including the preparation of promotional dossiers consisting of translations of extracts from one or more works, the author's biography and other related material (press articles, reviews, etc.). The purpose of these dossiers must be the international promotion of transformation rights (translation and/or adaptation).
- The organisation of presentations of a work or an author from the Balearic Islands, as well as conferences, round tables, seminars and poetic recitals, outside the island of residence or in digital format.
- The participation of professionals from the Balearic Islands in fairs and festivals within the field of literature, thought, comics and illustration, in face-to-face or digital format.

## 2. Eligible expenses

2.1. Eligible expenses are those that undoubtedly respond to the nature of the subsidised activity and are carried out within the term established in this call. In no case may the acquisition cost of the eligible expenses be higher than market value.

2.2. The eligible expenses are the following:

2.2.1. The eligible expenses in line *a)* of mobility support are the expenses derived from the transfer and accommodation:

- For travel, only tourist class tickets are accepted.
- Accommodation expenses with the maximum stipulated, as long as they can be justified with invoices.
- Accreditations or registrations in fairs or professional events.
- Mileage for road trips that are not made by public transport, with a maximum price of €0.240141 per kilometre.
- Expenses derived from COVID-19 tests to travel.

2.2.2. The eligible expenses in line *b)* to support publishing are as follows:

- copyright



- translation
- correction
- design and layout
- printing (can include sub-concepts such as binding and transportation)

2.2.3. The eligible expenses in line c) for promotion support are as follows:

- The production of graphic and audiovisual material. Translations of extracts from a work to be part of a promotional dossier cannot exceed 15% of the work.
- Personal fees and the hiring of professional services.
- The movement of people and cargo. Tourist class tickets and car rental are accepted.
- Accommodation, as long as it can be justified with invoices, with a maximum of €60 per person per night.
- Mileage for road trips that are not made by public transport, with a maximum price of €0.240141 euros per kilometre.
- Expenses derived from COVID-19 tests to travel.

In the case of the attendance of companies from the Balearic Islands to fairs or events dedicated to direct sales to the public, only the following are eligible:

- 25% of the cost of renting the space.
- 50% of the displacement of people linked to the applicant company, with a maximum of two people.
- 50% of the accommodation of the people linked to the applicant company, with a maximum of two people, as long as it can be justified with invoices, with a maximum of €60 per person and night.
- Expenses derived from COVID-19 tests to travel.

2.2.4. The payroll of workers can be subsidised, if they are registered in the general Social Security scheme and if the cost of Social Security is paid by the company, up to a maximum amount equivalent to 20% of the eligible expenses.

2.3. The ineligible expenses are the following:

2.3.1. Regarding lines a) and c), the following expenses are expressly excluded from the possibility of a subsidy:

- The displacement of people who are not related to the applicant.
- Parking, fuel and toll tickets (fuel and tolls are included in the mileage price).
- Travel by plane in first class.
- The activities carried out within the island of residence.
- Living expenses and allowances.



2.3.2. Regarding line *b*), publications in magazine format, art catalogues, musical scores, school texts, reference works (dictionaries, style books, etc.), practical information manuals (cookbooks, DIY, self-help cookbooks, travel guides, manuals, maps, games, etc.), works in the field of research (conference proceedings, research papers, publications related to local historical studies, etc.), doctoral theses and those books in which the text only supports the images.

Desktop publishing is excluded, except in cases in which the author publishes their own work through a publisher established for more than two years. Neither digital desktop publishing nor self-published works through commissioned publishers will be accepted.

Any type of reprint or reissue - whatever the type - of books published less than ten years ago is excluded from this call.

2.3.3. Other expenses that are not eligible common to the three lines:

- The fees of the beneficiary of the subsidy and, in the case of legal persons, the fees of the administrators.
- Taxes and fees.
- The current operating expenses of the headquarters, such as rent, water, electricity and gas supply, fees, taxes and community expenses of the property, cleaning and insurance.
- The acquisition of inventory material, such as computers, photocopiers, faxes, furniture or other similar items.
- In general, lunches and dinners, or representation expenses.

2.3.4. No subsidised work in line *b*) may be published by a company other than the beneficiary, even when they are part of the same business group.

### **3. Amount and budget allocation**

3.1. The credit assigned to this call is €240,000 (two hundred and forty thousand euros) charged to chapter 4 of the IEB budget for 2021.

3.2. The global amount included in this call is distributed in the following lines of aid:

- Line *a*): €8,000 (eight thousand euros).
- Line *b*): €220,000 (two hundred and twenty thousand euros).
- Line *c*): €12,000 (twelve thousand euros).

3.3. The granting of the aid provided for in this call is conditional on the budgetary availability established in the previous section.





3.4. Whenever budget availability allows it, the amount of this call can be increased. The amount initially consigned can be increased by means of a resolution to extend the assigned credit. This extension, unless otherwise established, does not imply that the deadline for submitting applications is extended, and it does not affect the ordinary processing of applications submitted and not expressly resolved.

3.5. In the event that the total budget for each line is not granted, the remainder must be granted proportionally to the other lines.

#### **4. Beneficiaries and requirements**

4.1. The beneficiaries of the subsidies are:

4.1.1. Regarding mobility support, referred to in point 1.2.a), the authors, those responsible for publishing houses, researchers and cultural agents of the Balearic Islands are beneficiaries.

4.1.2. Regarding the support for publishing and promotion, lines *b)* and *c)*, legal or natural persons that are registered in the tax census and/or business activity tax (IAE) in sections related to the publishing sector are beneficiaries. or whose corporate purpose is the development of professional activities related to the publishing sector.

4.2. All natural or legal persons requesting these grants must meet the following requirements:

- a) Be up to date with their obligations with Social Security. The request for the aid implies the authorisation for the IEB to verify ex officio that the person or entity requesting it is aware of this obligation, except in the case of express refusal of consent. In this case, the requesting person or entity has to provide the corresponding certificate, together with the request for the aid.
- b) Be up to date with their tax obligations with the State and with the Autonomous Community of the Balearic Islands. The request for the aid implies the authorisation for the IEB to verify ex officio that the person or the applicant entity is up to date with the tax obligations, except in the case of express refusal of consent. In this case, the requesting person or entity has to provide the corresponding certificates, together with the aid application.
- c) Submit the application in the terms and with the requirements established in sections 6, 7 and 8 of this call.
- d) Comply with the principles of article 3 of Law 11/2016, of 28 July, on the equality of women and men.



e) Submit one application per project. In the event of a new application, the previous one must be expressly withdrawn; if not, only the first registered request will be taken into account.

In the event of express withdrawal, the date in the order of priority of the files will be that of the new registered application or the date of registration of withdrawal in the event that this is later than the second application.

f) Be in possession of the organisation and the sufficient and necessary capacity to guarantee the fulfilment of the activity object of the subsidy at the moment of publication of the call.

g) Present a certificate, if applicable, that the entity is exempt from declaring VAT. If this certificate from the State Tax Administration Agency is not presented, the VAT of the invoices that are presented as part of the supporting account cannot be subsidised.

4.3. Public companies and public law entities are excluded as beneficiaries, as well as any company or organisation in which the participation of these entities is majority.

4.4. The following natural or legal persons cannot be beneficiaries of aid:

a) Those that incur in any of the prohibitions established in article 10 of the Consolidated Text of the Balearic Islands Subsidies Law, including having requested the declaration of insolvency, having been declared insolvent in any procedure, being declared in contest, being subject to judicial intervention or having been disqualified in accordance with the Bankruptcy Law without the disqualification period set in the judgment of qualification of the contest having concluded.

b) Those who have been sanctioned or convicted for having exercised or tolerated labour practices considered discriminatory on the grounds of sex or gender, by final administrative resolution or condemned by a final judicial decision, in accordance with article 11 of Law 11/2016, of 28 July, of equality of women and men.

c) Those that have been sanctioned by means of a firm resolution with the loss of the possibility of obtaining a subsidy, in accordance with Law 8/2016, of 30 May, to guarantee the rights of lesbians, gays, trans, bisexuals and intersexuals and to eradicate LGTBI-phobia, or any other applicable.

4.5. The aid regulated in this call can be granted to companies and freelancers that are not in crisis and to companies and freelancers that were not in crisis (by virtue of the provisions of article 2, point 18 of Regulation (EU) No. 651/2014 Commission (General Block Exemption Regulation)) on 31 December 2019, but that they were or began to be after this date as a result of the COVID-19 outbreak.

Without prejudice to the general provisions of the preceding paragraph, aid with the modalities and conditions described may be granted to micro or small



companies (in the sense of Annex I of the General Regulation of exemption by categories) that were already in crisis on 31 December 2019, provided they are not immersed in bankruptcy proceedings or have not received rescue or restructuring aid.

## 5. Applicable law

This call is governed by the regulatory bases approved by the Order of the Minister of Education and Culture of 1 July 2009; the Consolidated Text of the Balearic Islands Subsidies Law; Law 38/2003, of 17 November, General Subsidies, and the rest of the community, state or regional regulations applicable to subsidies granted by the Administration of the Autonomous Community of the Balearic Islands.

## 6. Deadline and submission of applications

6.1. The deadline for submitting applications, addressed to the IEB, begins the day following the publication of the call in the BOIB and will remain open until 30 September 2021.

6.2. Applications must be formalised with the forms established in the annexes available at the Electronic Office of the CAIB and on the following website: <http://www.iebalearics.org>.

6.3. No application submitted after the indicated deadline or any modification of the documentation referred to the eligible project susceptible of evaluation is not admitted.

6.4. If the amount consigned in this call is exhausted before the expiration of the deadline for submitting applications, the granting of aid can be suspended by publishing a resolution of the IEB president in the BOIB.

6.5. When the applicant is a legal person, he has to carry out the request for assistance through his legal representative, duly accredited.

6.6. In the case of legal persons with tax residence in the Spanish State (companies, cooperatives, civil societies, associations and foundations), all documentation (application, annexes and justification) must be submitted in a mandatory way through the Common Electronic Registry (REC) of the Ministry of Territorial Policy and Public Function. The REC is available on the following website: <https://rec.redsara.es/registro/action/are/acceso.do>.

In the case of natural persons (persons registered in the special regime for self-employed workers and communities of property), it is also advisable to present all the documentation (application, annexes and justification) through the Common Electronic Registry (REC) of the Ministry of Territorial Policy and Public Function.



The REC is available on the following website:

<https://rec.redsara.es/registro/action/are/acceso.do>. However, natural persons can also present the documentation (application, annexes and justification) in the IEB Registry, or in the registries and offices provided for in article 16 of Law 39/2015, of 1 October, on the Procedure Common Administrative of Public Administrations. Applications submitted on paper by registration must be submitted on separate sheets (unbound and without any type of union), all printed on one side or all printed on two sides. If the relevance of the document requires it or there are doubts arising from the quality of the copy, the person in charge of the Registry may request the comparison of the copies provided with the respective originals, so it may require the exhibition of the original document or information.

At any time, in the event of granting the subsidy, the original documentation may be required to compare it with the one presented.

6.7. Interested persons have to submit duly completed applications in accordance with the models available at the CAIB's Electronic Office and on the website <http://www.iebalearics.org>, in the manner established in article 16 of Law 39/2015. It is advisable to fill in the annexes of the call with a word processor.

6.8. If the request does not meet the legal requirements and those required in the Order of regulatory bases and in this call, the interested person must be required only once to correct the deficiencies within a period of ten business days, in accordance with Article 68 of Law 39/2015, with the indication that, if they do not do so, it will be considered that they desist from their request, after a resolution that must be issued in the terms provided in Article 21 of the same law.

## **7. Term of execution of the actions and payment of expenses**

The subsidised activity must be carried out between 1 December 2020 and 15 November 2021, at the latest. Invoices have to be issued and paid in this same period.

## **8. Documentation**

8.1. The original application document must be submitted using the standard form (Annex 2), duly completed and signed, and must be accompanied by the following documentation:

a) The supporting documentation of the physical or legal personality:

a.1) Natural person:

- Proof of identity: photocopy of DNI, passport or NIE.



- A document certifying the registration in the special regime for self-employed workers and the validity of this registration at the time of making the request, in the case of lines *b)* and *c)*.
- A document certifying that they are registered in the business activity tax (IAE) in sections related to the publishing sector, in the case of lines *b)* and *c)*.

*a.2)* Legal entity:

- A photocopy of the Tax Identification Number [NIF] of the legal person and a photocopy of the National Identification Document [DNI], passport or Foreign Resident Identification Number [NIE] of the natural person who represents it.
- The constitutive document of the legal entity.
- The bylaws duly registered in the registry.
- A document certifying the legal representation with which the natural person who signs the application acts, which must be current at the time of submitting the application.
- A document certifying that they are registered in the business activity tax (IAE) in sections related to the publishing sector, in the case of lines *b)* and *c)*.

*b)* A responsible declaration by means of the standardised form (annex 3), in which the applicant states the following points:

- That they comply with the obligations established in article 11 of the Order of the Minister of Education and Culture of 1 July 2009, as well as those established in this call.
- That they provide the documentation attached to the application, and that said documentation is true and correct.
- That they do not incur any cause of prohibition or incompatibility to receive the aid, in accordance with the applicable regulations.
- That they are up to date with the tax obligations and with the Social Security before the State Administration, and with the tax obligations before the autonomous treasury.
- That they comply with current legislation and applies criteria of equal opportunities in terms of hiring workers.
- That they have never been subject to firm administrative sanctions or final convictions for having exercised or tolerated labour practices considered discriminatory on the grounds of sex or gender.
- That, where appropriate, they have requested aid and subsidies from any institution, public or private, national or foreign, related to the application, or that the aforementioned aids and subsidies have been granted.

*c)* A descriptive and detailed report of the project, mandatory for all three lines. It should be taken into account that, in the case of lines *b)* and *c)*, this report will



serve for the Evaluation Committee to score the project and that only the information included in this report will be assessed.

The report must include the following information:

- The objectives of the project.
- The professional careers of the people, groups, companies or entities involved. In the case of authors and illustrators, the books they have published must be specified and, if they have been translated, in how many languages.
- In the case of line *a*), the routes and dates of the trips with an indication of the people traveling.
- In the case of line *b*), the following must be included: the work plan of the editorial project indicating the dates on which each task is carried out, the number of print runs of the book, the approximate number of words, the origin of the author, if a digital edition of the work or an audiobook is also made, how many works the requesting publisher has published the previous year and the fairs in which it has participated in the last two years, and the communication and external dissemination plan with the distribution of the book that is the subject of the grant. The original language of the work must also be indicated and, in the case of translations, into which language it is translated.
- In the case of line *c*), it must include: the list of activities and the dates on which they are carried out, the dates and routes of the trips with an indication of the people who travel, the fairs in which the publisher has participated applicant in the last two years and the number of titles it has in the catalogue, the history of the space or platform that hosts the activity, and whether the subsidised activity contributes to the dissemination of the Catalan language.
- In the case of subsidising translations of extracts for promotional dossiers (line *c*)), the total length of the work in words and the length of the extract must be indicated.
- In the case of lines *b*) and *c*), it is also necessary to indicate if it is a project that contributes to gender equality (project of a woman, or of a minimum of 40% of women if it is a team or collective, or whose content contributes to the awareness and education of society towards women's rights and/or gender perspectives).

*d*) The detailed budget of the project, following the downloadable model at <http://www.iebalearics.org>, with income and expenses and with the relevant VAT itemized. It is necessary that the budget includes all the concepts for which the aid is requested, in which the eligible expenses must be broken down, in accordance with point 2 of the call.

*e*) For requests for line *b*), the contract with the author or agent that allows the publication of the book.



f) For requests for lines a) and c), the letter of invitation or the applicant's contract with the equipment or the entity that carries out the activity. The contract or invitation letter must expressly refer to the financial contribution assumed by the equipment or the entity and the place and date or dates of the event. In the case of virtual attendance or participation in a fair or the professional part of a festival, proof of accreditation. If the formal invitation letter, the contract signed by the two parties or the proof of accreditation that are presented does not meet the requirements mentioned above, the application will not be accepted.

g) Where appropriate, in line c), the documentation that demonstrates the relationship between the applicant entity and the people who participate in the activity that is the object of the subsidy.

h) The sponsorship and financing plan for the project or activity.

i) Proof that the person or entity benefiting from the aid is the holder of the bank account provided.

j) For grants of more than €3,000, the certificates of being up to date with the payment of tax obligations with:

- The Administration of the Autonomous Community of the Balearic Islands.
- The General Treasury of the Social Security.
- The State Tax Administration Agency.

These certificates only have to be presented in the event that the IEB has not been authorised to make the telematic consultation (see the corresponding authorisation in Annex 3).

However, in the case of subsidies of an amount equal to or less than €3,000, the person or company concerned may substitute the presentation of these certificates by submitting a responsible declaration.

8.2. If the application or documentation submitted does not meet the legal requirements and those required in the Order of regulatory bases and in this call, the interested person must be required only once to correct or provide the mandatory documents within a period of ten business days, in accordance with article 68 of Law 39/2015, with the warning that, if they do not do so, it will be considered that they withdraw their request, after a resolution that must be issued in the terms provided in the Article 21 of the same law.

8.3. If the documentation provided does not comply with the requirements established in this call, the application will not be accepted.



8.4. Any undocumented data will not be counted in the evaluation of the project.

## **9. Criteria for selecting beneficiaries**

9.1. For the granting of the aid established in this call, a resolution criterion must be applied by rigorous order of entry of the requests in the General Registry of the IEB, or in the registries and offices provided for in article 16 of Law 39 2015, given that, according to their nature, neither the comparison nor the priority of the applications in a single procedure is necessary, according to article 6.3 of the Order of the Minister of Education and Culture of 1 July 2009.

9.2. Aid applications can be resolved individually, even if the submission deadline has not expired, in accordance with the provisions of sections 2 and 3 of article 17 of the Consolidated Text of the Balearic Islands Subsidies Law, until the credits destined to the summons and, if this is not the case, until all the files presented within the term are resolved.

9.3. In the event that the file does not contain the documentation required as a requirement to participate in the call, a request for correction may be formulated. No document that can be assessed can be required or provided.

9.4. Only applicants who have obtained a minimum of 40 points are entitled to the subsidy, in accordance with the criteria established in section 10.1.

## **10. The amount of the grant**

10.1 Regarding the activities referred to in point 1.2.a), the amounts will be awarded in accordance with the following:

a) For trips and stays within the Balearic Islands:

1. For trips and stays on an island other than the island of residence:

- If one or more activities are carried out in the same town: a maximum of €70 per person for travel and €60 for accommodation per person and night.
- If one or more activities are carried out in several towns: a maximum of €100 per person for travel and €60 for accommodation per person and night.
- The cost of accreditation or registration in fairs or professional events can be included (one accreditation per project).

The limit per trip is €300.

2. For trips and stays on an island other than the island of residence that involve double or triple insularity:





- If one or more activities are carried out in the same town: a maximum of €150 per person for travel and €60 for accommodation per person and night.
  - If one or more activities are carried out in several towns: a maximum of €200 per person for travel and €60 for accommodation per person and night.
  - The cost of accreditation or registration in fairs or professional events can be included (one accreditation per project).
- The limit per trip is €600.

*b)* For trips and stays in the rest of the Spanish territory:

- If one or more activities are carried out in the same town: a maximum of €150 per person for travel and €60 for accommodation per person and night.
- If one or more activities are carried out in several towns: a maximum of €200 per person for travel and €60 for accommodation per person and night.
- The cost of accreditation or registration in fairs or professional events can be included (one accreditation per project).

The limit per trip is €600.

*c)* For trips and stays in other European countries:

- If one or more activities are carried out in the same town: a maximum of €400 per person for travel and €60 for accommodation per person per night.
- If one or more activities are carried out in several towns: a maximum of €500 per person for travel and €60 for accommodation per person and night.
- The cost of accreditation or registration in fairs or professional events can be included (one accreditation per project).

The limit per trip is €1,000.

*d)* For trips and stays outside of Europe:

- If one or more activities are carried out in the same town: a maximum of €800 per person for travel and €60 for accommodation per person and night.
- If one or more activities are carried out in several towns: a maximum of €900 per person for travel and €60 for accommodation per person and night.
- The cost of accreditation or registration in fairs or professional events can be included (one accreditation per project).

The limit per trip is €1,500.

10.2. Editorial projects, referred to in point 1.2.b), will be evaluated with the following criteria:



a) Author/illustrator career path (from 0 to 25 points):

- For having published other books: up to 15 points. One book: 5 points (2 additional points for each book).
- If they are a classic author with a work still in force: 15 points.
- For having been translated into other languages: up to 10 points. One language: 3 points (1 additional point for each language).

b) If it is an original written in Catalan, the translation of an original written in Catalan or the translation into Catalan of a text originally written in any other language: 20 points.

c) External projection of the project (from 0 to 20 points):

For editing a translation:

- If it is from an author/illustrator from the Balearic Islands: 8 points.
- If it is accompanied by a promotion project in the virtual environment: 5 points.
- If there is a digital edition and/or audiobook: 4 points.
- If there is international distribution: 3 points.
- If it is a print run of more than 1,000 copies: 2 points.
- If it is a print run of between 300 and 1,000 copies: 1 point.

For the edition of an original:

- If it is accompanied by a promotion project in the virtual environment: 8 points.
- If there is international distribution: 5 points.
- If there is a digital edition and/or audiobook: 4 points.
- If there is national distribution: 3 points.
- If it is a print run of more than 900 copies: 2 points.
- If it is a print run of between 300 and 900 copies: 1 point.

d) Professional career of the applicant company (from 0 to 20 points):

- If the previous year has published more than six books: 8 points.
- If the applicant has a business structure: 6 points.
- For Balearic publishers, if it is projected internationally: 4 points.
- For publishers outside the Balearic Islands, if they have published other Balearic authors: 4 points.
- If the applicant has participated in fairs in the last three years: 2 points.



e) The cultural interest of the entire proposal presented (from 0 to 10 points; 2 points per item).

The project contributes to the dissemination and enrichment of the cultural and business heritage of the Balearic Islands and, therefore, it takes into account:

- The sociocultural influence.
- The innovation it brings to existing publications.
- The innovation that it brings to the author's professional career.
- The coherence of the work with the editorial catalogue.
- Other Balearic companies and professionals participate in the project: translation, proofreading, printing, etc.

f) If it is a project that contributes to gender equality (text or creation of a woman, or of a minimum of 40% of women if it is a team or collective, or whose content contributes to the awareness and education of society towards women's rights and/or gender perspectives): 5 points.

Maximum score for this section: 100 points.

10.3. Promotion projects, referred to in point 1.2.c), will be evaluated with the following criteria:

a) Applicant's career path (from 0 to 30 points):

- If it is projected internationally: 12 points.
- If the author/illustrator being promoted has carried out international projects: 8 points.
- If the applicant has a business structure: 6 points.
- If the applicant has participated in fairs in the last three years: 4 points.
- If the applicant has a catalogue with more than fifty titles: 3 points.

b) External projection of the project (from 0 to 25 points):

For the production of graphic and audiovisual material associated with the promotion of Balearic authors:

- If it contains audiovisual material: 15 points.
- If it includes a promotion plan on the Internet and networks: 10 points.
- If the text is presented in more than one language: 5 points.

For the organisation of presentations of a Balearic work or author:



- If there is an advertising campaign with audiovisual material: 15 points.
- If there is an advertising campaign on the Internet and networks: 10 points.
- If there is an advertising campaign with graphic material: 5 points.

For physical or virtual participation in a fair or professional event:

- If it is international: 15 points.
- If it is national: 10 points.
- If participatory activities are carried out: 5 points.

c) Path of the space or platform that hosts the activity (from 0 to 20 points):

- If it is international: 10 points.
- If it is national: 8 points.
- If it has a stable schedule: 6 points.
- If contacts are established for the sale of copyright: 5 points.

In the case of the production of graphic and audiovisual material associated with the promotion of Balearic authors (from 0 to 20 points):

- If a work plan for the sale of copyright is included: 10 points.
- If it includes a face-to-face or virtual participation plan in professional fairs: 10 points.

d) The subsidised activity contributes to the dissemination of the Catalan language: 10 points.

e) The cultural interest of the entire proposal presented (from 0 to 10 points; 2 points per item).

The project contributes to the dissemination and enrichment of the cultural and business heritage of the Balearic Islands and, therefore, it takes into account:

- The sociocultural influence.
- The innovation that it contributes to the foreign projection of Balearic culture.
- The quality of the project in relation to the rest of the publishing market.
- In the case of a publishing house, the coherence of the publishing catalogue; in the case of a space that hosts an activity, the coherence of the activities it organises.
- Other Balearic companies and professionals participate in the project: translation, proofreading, printing, etc.



f) If it is a project that contributes to gender equality (participation in the project of a minimum of 40% of women, if it is a team or collective, or the activity contributes to the awareness and education of society towards rights of women and/or gender perspectives): 5 points.

Total score: 100 points.

10.4. Regarding the projects of line *b*), it is expected that projects to publish works that have obtained a subsidy in the call for subsidies to support the creation of the performing arts, music sectors, literature, comics and illustration, visual arts and audiovisual of the Balearic Islands for 2020 can be valued with an additional ten points (BOIB no. 130, of 23 July 2020), modified by the resolutions to correct an error (BOIB no. 135, of 1 August 2020 and No. 137, of 6 August 2020).

Furthermore, regarding the projects of line *b*) and line *c*), actions with the origin, location or destination in Formentera or carried out by creators, companies, entities or groups of this territory are expected to be valued with five additional points.

10.5. The minimum score to obtain a subsidy is 40 points, in accordance with the criteria established in sections 10.2 and 10.3.

10.6. Regarding the criteria in sections 10.2 and 10.3, a score of 1 point corresponds to 0.8% of the eligible amount, which is gradually increased to 80%, which corresponds to 100 points.

10.7. In the event that a beneficiary renounces the subsidy, or in the event that there is a reduction in the final justified amount, the amount of the aid can be awarded to other resolution files.

10.8. In neither case will an amount higher than justified by invoices be paid.

## **11. Competent bodies to instruct, inform and resolve the procedure**

11.1. In application of article 8 of the regulatory bases, the director of the IEB is responsible for the processing of applications, and the personnel assigned to it, their management and instruction. In accordance with the Statutes of the IEB, the competent body to resolve is the president of the IEB.

11.2. The Evaluation Commission is responsible for examining the applications submitted and issuing the report that must serve as the basis for preparing the proposed resolution.

## **12. Composition of the Evaluation Committee**



12.1. For the evaluation of the submitted applications, an evaluation commission is constituted made up of the following people:

- President: the director of the IEB (with voice, but without vote).
- Members: an IEB technician (with voice, but without vote) and a minimum of three prestigious professionals appointed by the IEB (with voice and vote).
- Secretary: an IEB technician (with voice, but without vote).

12.2. Regarding the constitution and operation regime, the Evaluation Commission is governed by the provisions of articles 15 and following of Law 40/2015, of 1 October, on the Legal Regime of the Public Sector.

### **13. Procedure instruction**

13.1. The competent body to instruct the procedure is the director of the IEB.

13.2. The instruction of the procedure will be carried out in accordance with article 24 of State Law 38/2003, of 17 November, General Subsidies; Article 16 of the Consolidated Text of the Balearic Islands Subsidies Law and article 8 of the Order of the Minister of Education and Culture of 1 July 2009.

13.3. The director of the IEB has to formulate a proposal for a provisional resolution with the inclusion of as many requests as possible on the date of the proposal. This proposal must be published on the IEB website so that interested persons can formulate allegations within a period of five business days from the publication of the resolution proposal on the IEB website, which must be to record by means of a diligence of the investigating organ.

As a notice, and without effect of notification, the IEB has to inform electronically, to the email address indicated in the request, of the fact that the provisional resolution proposal has been published on the IEB website, as well as the date of publication and the link to the website.

13.4. The president of the IEB has to resolve the procedure by means of a reasoned resolution in which the amount of the grant awarded must be definitively set. Furthermore, the resolution must specify the following aspects: the beneficiary, the description, the amount of the activity that is subsidised, the amount of the subsidy and the pertinent administrative resources. The resolution must be published in the *Official Gazette of the Balearic Islands*.

13.5. The resolutions of the president of the IEB that grant or deny the requested subsidy exhaust the administrative procedure and, against these, an optional appeal for reconsideration can be filed within a period of one month, or an



administrative contentious appeal before the Contentious Administrative/Official Court of the Balearic Islands within two months from the day following notification.

13.6. The deadline for issuing and notifying the express resolution is six months from the date the deadline for submitting applications ends. Applications not resolved within the aforementioned period are understood to have been rejected.

13.7. Once the final resolutions have been published, the beneficiaries have to notify the body that issued them of their acceptance (Annex 4) or the waiver of the subsidy.

13.8. In any case, acceptance is understood to be produced automatically if within ten business days, counting from the day following the publication of the resolution in the BOIB, the opposite is not stated.

13.9. In case of resignation, it must be communicated using the standardised model (annex 5).

#### **14. Reformulation and correction factors of the project**

To ensure the effectiveness of the funds granted to the aid, the Evaluation Commission may propose that the grant be limited to some separable part of the project, so that this part is valued and the one that has to be justified later, provided that this does not detract from the purpose of the grant. On the other hand, the Evaluation Committee may apply a correction factor consisting of reducing or excluding certain expenses related to the total cost of the project, prior motivation, which must be recorded in the minutes of the Evaluation Committee, in the proposal and in the resolution.

#### **15. Outsourcing**

15.1. The beneficiary person or entity may subcontract up to 80% of the execution of the subsidised activity, provided that this implies added value to the content of the activity. In any case, the limits and conditions established in sections 3 to 7 of article 38 of the Consolidated Text of the Balearic Subsidies Law must be respected.

15.2. In accordance with article 38.7 of the aforementioned law, in relation to article 29.7.d) of Law 38/2003, the beneficiary cannot arrange the total or partial execution of the subsidised activities with the following persons or entities:

a) Persons or entities subject to any of the prohibitions of article 10 of the Consolidated Text of the Balearic Islands Subsidies Law.



- b) Persons or entities that have received other subsidies to carry out the activity that is the object of the contract.
- c) Intermediaries or advisers in which payments are defined as a percentage of the total cost of the operation, unless the payment is justified with reference to the market value of the work performed or the services provided.
- d) Persons or entities related to the beneficiary, unless the contracting is carried out in accordance with normal market conditions and the express prior authorisation of the grant-granting body is obtained.
- e) People or entities requesting a grant or grant in the same call and program that have not obtained it because they do not meet the requirements or do not achieve a sufficient assessment.

15.3. Article 68.2 of the Subsidies Regulation, approved by Royal Decree 887/2006, of 21 July, is applied in addition to determining the related parties.

## **16. Prohibition of subcontracting with people related to the beneficiary**

Expenses originating from subcontracting with people related to the beneficiary are not allowed, unless the subcontracting has been made in accordance with normal market conditions and prior authorisation from the IEB has been obtained, in accordance with the provisions of article 38.7.d) of the Consolidated Text of the Balearic Islands Subsidies Law. To this end, in order to determine the related persons, article 68.2 of the Subsidies Regulation applies, in addition.

## **17. Number of applications and maximum amounts of aid**

17.1. Each beneficiary may submit, in this call, a maximum number of applications, as established below: in line *a*), three applications, in line *b*), six applications and in line *c*), three applications.

17.2. The maximum amount that can be awarded to each project is as follows:

- a) For line *b*) (publishing projects), €6,000 (six thousand euros) per project.
- b) For line *c*) (promotional projects), €2,000 (two thousand euros) per project.

17.3. The maximum amount that can be awarded to each applicant in this call for all applications is as follows:

- a) For line *b*) (publishing projects), €15,000 (fifteen thousand euros) per beneficiary.
- b) For line *c*) (promotional projects), €5,000 (five thousand euros) per beneficiary.

17.4. The maximum amount that can be awarded to projects of several applicants in line *b*) referred to the same author cannot exceed €40,000 (forty thousand





euros) in total. The aid until reaching the previous maximum amount will be awarded in strict order of entry of the applications.

17.5. For maximums accumulated with other aid, see point 20.

17.6. In the event that a beneficiary renounces the subsidy, or in the event that there is a reduction in the final justified amount, the amount of the aid can be awarded to other applicants following the same criteria established in point 9.

## **18. Payment**

18.1. The payment of the aid is made effective, in general, in a single payment, which will be made once the fulfilment of the purpose for which the subsidy has been awarded has been accredited and once the performance of the subsidised activity has been justified in the terms of this call.

18.2. Exceptionally, advances may be made for a maximum amount of 75% of the amount of the grant awarded when it is proven that there are not enough resources to temporarily finance the execution of the subsidised activity. In any case, a guarantee must be provided in the form and procedure provided for in Decree 13/2019, of 7 March, which regulates the legal regime of guarantees and deposits guarded by the Depository of the Autonomous Community of the Balearic Islands. The guarantee provided must be for a minimum amount of 125% of the amounts to be ordered in advance. Before formalising the bank guarantee or other types of guarantees, it is convenient to send the draft to the Depository for prior review.

18.3. A single partial payment can be made through the justifications and partial settlements with the same conditions and requirements as those corresponding to ordinary payments. Partial settlements and justifications for the partially carried out activity can be attached to the documentation attached to the application, although they will only be effective if the grant is awarded. However, the request for partial payment can also be made later if the grant is awarded.

18.4. If at the time of submitting the application all the activity has already been done, the documentation referring to the settlement and justification can be attached, although it will only have effects if the subsidy is awarded.

## **19. Justification**

19.1. The period to justify the compensable expenses object of the aid ends within ten business days, counting from the day following the end of the execution period or from the day following the publication of the award resolution, if the subsidised activity has already been carried out.



If, after this period, the justification has not been presented, the competent administrative body must request the beneficiary to present it within a non-extendable period of fifteen business days, as established in article 70.3 of the General Subsidies Regulation. The presentation of the justification in the additional period established in this section does not exempt the beneficiary from the sanctions that, in accordance with the General Subsidies Law, correspond.

If, once this additional period has elapsed, the required documentation has not been submitted, the reimbursement of the aid must be agreed, where appropriate, following the requirement established in section 3 of article 70 of the aforementioned Regulation.

19.2. Invoices issued or bank statements made before 1 December 2020 or after 15 November 2021 are not considered as supporting documents for the subsidised expense.

19.3. The justification of the subsidised activity must be carried out with the presentation of the supporting account through the standardised model (annex 6), with the following documentation:

*a)* A performance report justifying compliance with the conditions imposed on the granting of the aid, with an indication of the expenses that are the object of the aid. Furthermore, it must contain all the information necessary for the correct interpretation and understanding of the justification of expenses presented and their allocation to the project. Where appropriate, the report must be accompanied by graphic records (photographs, etc.) that document the performance of the activity.

*b)* A supporting financial report (following the downloadable form on <http://www.iebalearics.org>) of the cost of the activities or expenses subject to the grant, duly signed by the beneficiary, which must contain the following:

- A classified list of the costs of the application, with the identification of the creditor and the document, the amount, the date of issue and the date of payment. Where appropriate, the deviations that occur in the initial budget must be indicated. Only the concepts imputed in the budget presented with the application are taken into account.
- The indication, where appropriate, of the criteria for the distribution of general and indirect costs included in the aforementioned classified list of expenses.
- A detailed list of other income or subsidies, where appropriate, that have financed the subsidised activity, indicating the amount and the source.



The supporting financial report must also be sent to [justificacio@iebalearics.org](mailto:justificacio@iebalearics.org) in digital format as a spreadsheet that can be downloaded from the following website: <http://www.iebalearics.org>.

c) Invoices, whether complete or simplified, must meet the requirements established by the Regulation that regulates billing obligations, approved by Royal Decree 1619/2012, of 30 November. The description of the operation must provide enough information about the concept and the period to be invoiced so that the relationship of the expenditure object of the aid can be verified. If the concept of the invoice is not explanatory enough, the corresponding delivery notes or other supporting documentation must be attached. In any case, it must be possible to verify the unit price of the operation. In the event that some of the requested invoices do not include VAT, it is mandatory to refer to the normative provision by virtue of which the exemption in accordance with article 6.1.) of the Regulation that regulates billing obligations is applicable.

Invoices issued by artists and other self-employed professionals must be signed and, in addition, they must include the corresponding personal income tax withholding. A copy of the income payment letters to the State Tax Administration Agency must also be attached to the supporting account.

Invoices that do not detail the contracted services in detail are not accepted.

Receipts are not accepted as accounting documents justifying expenses.

d) The supporting documents for the payment (bank statement and/or bank receipt) must meet the following requirements:

- Be certified or authenticated by the financial institution. In the event that the documentation has to be presented at the REC, an authentic digitised copy issued by an authorised official must be provided in accordance with the provisions of articles 16 and 27 of Law 39/2015.
- Include the identification of the beneficiary person and that of the payer of the payment. The payer must be the beneficiary of the aid and must include their Tax Identification Number [NIF] and company name.
- Indicate the concept with which the payment is ordered and the referral to the corresponding invoice number or numbers. If the payment document does not refer to the invoices, it must be accompanied by the complementary documentation that allows verifying the correspondence between the expense and the payment.

In the case of payment by nominative cheque, promissory note, bills of exchange or similar, the entity must provide a copy of the document and a copy of the bank statement that proves the charge.



- No document proving payment that is in cash is accepted.
- No justification of payment for compensation is accepted.

e) Five (5) copies of the book and/or graphic materials published on the occasion of the subsidised activity (see point 21.h) on the application of the IEB logo). Regarding promotional dossiers, a copy in electronic format (PDF) must be provided to the IEB so that they can be used in promotional tasks. This can be sent to the following email address: [subvencions@iebalearics.org](mailto:subvencions@iebalearics.org).

19.4. In the event that the supporting account does not have the necessary documentation to verify that the aid has been justified and applied, the competent body must request the beneficiary to correct the defects of the justification within a period of ten working days from the day following the receipt of the request.

19.5. In the event that the activity object of the aid is not fully justified, but the purpose for which the aid was granted has been partially fulfilled, it must be reviewed and proportionally reduced.

19.6. Any alteration of the conditions that have been taken into account to grant the aid and, in any case, the concurrent obtaining of subsidies or aid granted by other administrations or entities, public or private, national or international, may give rise to the modification of the resolution of the concession.

19.7. The lack of justification in the terms and in the deadlines established by the resolution granting the aid, as well as the other breaches provided for in the applicable regulations, may determine the revocation of the aid. The investigating body is in charge of settling it.

19.8. The Intervention of the Autonomous Community within the framework of a financial control can request a copy of the bank movement statements, request information from the invoice issuers, carry out the material control of the investments and carry out other checks.

## **20. Concurrence of aid or subsidies**

20.1. The amount of the aid established in this call cannot, in any case, be of an amount that, alone or in conjunction with subsidies or aid from other public administrations, or other public or private, national or international entities, exceeds 100% of the cost of the activity that is the object of the aid.



20.2. The National Temporary Framework on measures to help companies and the self-employed consisting of direct grants, repayable advances, tax advantages, loan guarantees and interest rate rebates on loans aimed at supporting the economy in the context of the current COVID-19 outbreak, approved by the decisions of the European Commission SA.56851 (2020/N), of 2 April 2020, and SA.57019 (2020/N), of 24 April 2020, and their modifications, foresees measures of temporary help for a maximum total amount of €800,000 per company or self-employed person. This aid can be combined with aid that falls within the scope of Commission Regulation (EU) No. 1407/2013, of 18 December, on the application of articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid (DOUE L 352, of 24 December 2013).

20.3. When the aid granted under this scheme is accumulated with another compatible aid relating to the same eligible expenses, given by the same or another competent authority, in accordance with the same scheme or with the Communication of the Temporary Framework Commission regarding the measures of state aid aimed at supporting the economy in the context of the current COVID-19 outbreak, the maximum aid amounts set out in the aforementioned Commission Communication will be respected.

20.4. Beneficiaries cannot obtain aid for the same concepts that are derived from other calls for aid from the Council of European Funds, University and Culture, the IEB itself, the Institute of Cultural Industries of the Balearic Islands or the Ramon Llull Institute.

In the cases not foreseen in the previous paragraph, these subsidies are compatible with the other subsidies granted to the beneficiaries per the final maturity, with the following conditions:

- a) The amount derived from the sum of the subsidies cannot be a quantity that exceeds the cost of the subsidised activity.
- b) The invoices and the supporting documents that have been submitted to other calls for subsidies have been included in the full justification of the call for applications. In these cases, the invoices and the supporting documents must present stamps for the administration and, in addition, they have to indicate the percentages imputed by the third party.

In the case that it is not possible to present the stamped documentation, it is necessary to present a statement, signed, of the invoices and the proof of payment. This list has included a clear description of the additional call, the percentage that has been imputed to the express authority because of the IBE, if it is available, I have verified the details of the administration.

20.5. In the cases not provided for in the previous section, this subsidy is compatible with other subsidies granted to the beneficiaries for the same



purpose, although the amount derived from the sum of all the subsidies cannot be of an amount that exceeds the cost of the subsidised activity.

## **21. Obligations of the beneficiaries**

The obligations of the beneficiaries of the aid are those established in article 11 of the Consolidated Text of the Law of Subsidies of the Balearic Islands. The beneficiaries have to comply, in addition to the obligations established in this article, with the following obligations:

- a) Notify the body that issued the final resolution of the acceptance or renouncement of the subsidy, using the standard model in the case of resignation (Annex 5), in the terms of the resolution of the call. In any case, the acceptance is understood to be produced automatically if within ten business days from the publication of the resolution the contrary is not stated.
- b) Certify to the body that has granted the aid the effective fulfilment of the requirements and conditions that are required for the granting of the aid and, where appropriate, the maintenance of the subsidised activity.
- c) Submit to the verification and control actions that are appropriate by the autonomous, state and community administrations, the Audit Office or other external control bodies, and also provide all the information they require in relation to the aid granted .
- d) Notify the IEB of obtaining subsidies and aid for the same purpose. This communication must be made within a period of three working days from the request or the obtaining of the concurrent aid and, in any case, before the justification of the application that has been given to the funds.
- e) Accredited, in the manner established by regulation and before issuing the proposed resolution of the concession, that they are up to date with the tax obligations and with the Social Security before the State Administration and with the tax obligations before the autonomous treasury.
- f) Record the receipt and application of the aid in the accounting books or in the registry books that, where appropriate, the beneficiary must keep in accordance with the applicable commercial or tax legislation.
- g) Keep the supporting documents for the application of the funds received, with the inclusion of electronic documents, while they may be subject to verification and control actions.
- h) Show IEB support on all books that receive a grant. On the credits page, the phrase "This book has been published with the help of" and the logo of the IEB and the Council of European Funds, University and Culture must be added. The IEB's support in the programs, posters and propaganda and communication elements of the activity must also be stated through the logo of the IEB and the Council of European Funds, University and Culture. The logo is available on the website <http://www.iebalearics.org>, on the corporate identity page.



In the event that this is not followed, the penalty can range from a 50% reduction in the grant awarded to the total revocation of the grant. The Evaluation Commission is in charge of settling the penalty.

In the event that the beneficiary disseminates the subsidised project on social networks, they must mention the support of the IEB.

*i)* Reintegrate the funds received in the cases provided for in article 44 of the Consolidated Text of the Balearic Islands Subsidies Law.

*j)* Any alteration of the conditions taken into account for the concession must be declared and, in any case, the concurrent obtaining of subsidies granted by any public or private entity, national or international, may give rise to the modification of the aid granted.

*k)* Notify the IEB, at least ten business days in advance, of the performance of any public act related to the subsidised activity.

## **22. Interpretation and execution**

The president of the IEB may issue the resolutions, circulars and instructions that are necessary to interpret and execute this call.

## **23. Revocation**

23.1. In accordance with article 43 of the Consolidated Text of the Balearic Islands Subsidies Law, the revocation of the subsidy corresponds when, subsequent to the valid and lawful concession resolution, the beneficiary does not fully or partially comply with the obligations or commitments contracted to which the effectiveness of the act of granting the subsidy is conditioned.

23.2. As a consequence of the revocation of the subsidy, the act of granting is totally or partially without effect and the reimbursement of the amounts unduly received corresponds.

## **24. Refund**

24.1. The total or partial reimbursement of the amounts received and the demand for default interest from the moment of payment of the subsidy until the date of the resolution approving the reimbursement, in the cases provided for in article 44.1 of the Consolidated Text of the Law of Subsidies of the Balearic Islands.

In addition, if the resolution granting the grant has been declared invalid due to any of the causes of nullity by law or of voidability established in the applicable legal system, the competent body has to initiate, where appropriate, the procedure for the refund of the amounts paid.



24.2. The reimbursable amounts are considered to be public law income and can be demanded by means of an enforcement action.

24.3. In the event of partial non-compliance or partial justification, the amount received must be reimbursed by applying a reduction percentage and according to the nature of the non-compliance.

24.4. In the event that the beneficiary wants to carry out the voluntary return of part or all of the subsidy received, they must notify the IEB in writing so that they can send them the necessary documentation for the reimbursement of the unapplied remainder as well as the interests derived from them.

## **25. Regime of offenses and penalties**

The actions or omissions of the beneficiaries provided for in articles 51, 52 and 53 of the Consolidated Text of the Balearic Islands Subsidies Law, constitute administrative infractions in the matter of subsidies, and title V of this regulation will apply.

## **26. Effects**

This resolution will enter into force the day following its publication in the *Official Gazette of the Balearic Islands*.