Resolution of the President of the Institute of Balearic Studies announcing grants to support the international projection of publishing and the promotion of literature, thought, comics and illustration from the Balearic Islands for the year 2026

1. The Institute of Balearic Studies (IEB) is a public business entity created by Article 40 of Law 13/2014, of 29 December, on the General Budget of the Autonomous Community of the Balearic Islands for the year 2015 (Official Gazette of the Balearic Islands no. 178, of 30 December 2014). In accordance with its Statutes, approved by Decree 48/2018, of 21 December (Official Gazette of the Balearic Islands no. 6, of 12 January 2019), the IEB has its own separate legal personality, as well as full legal capacity and management autonomy, without prejudice to the supervisory relationship exercised by the Administration of the Autonomous Community.

2. Among the objectives of the IEB, pursuant to section (f) of Article 5 of its Statutes, is the promotion of cultural activities relating to exchange and interaction between Mallorca, Menorca, Ibiza and Formentera, and between the Balearic Islands and the international sphere.

3. Article 30.26 of the Statute of Autonomy of the Balearic Islands, approved by Organic Law 1/2007, of 28 February (Official Gazette of the Balearic Islands no. 32, of 1 March 2007), establishes that the Autonomous Community holds competence in the promotion of theatrical, musical, cinematographic and audiovisual, literary, dance and interdisciplinary artistic creation and production, as well as competence for their dissemination at national and international levels.

4. Organic Law 3/2007, of 22 March, on the effective equality of women and men, establishes equality in the field of artistic creation and production, and Law 11/2016, of 28 July, on equality between women and men, provides that the public administrations of the Balearic Islands must promote artistic and cultural productions that foster the values of equality between women and men.

5. The Strategic Grants Plan of the Autonomous Community of the Balearic Islands for the 2024–2026 period, approved by the Agreement of the Governing

C. de l'Almudaina, 4
Ca n'Oleo
07001 Palma
Tel. 971 17 89 96
iebalearics.org

Council of 19 April 2024 (Official Gazette of the Balearic Islands no. 52, of 20 April 2024), provides, in section III.7.6, for grant schemes aimed at supporting the international projection of publishing and the promotion of literature, thought, comics and illustration from the Balearic Islands.

6. To this end, the purpose of this Resolution is to announce the granting of subsidies in accordance with the Consolidated Text of the Subsidies Act, approved by Legislative Decree 2/2005, of 28 December (Official Gazette of the Balearic Islands no. 196, of 31 December), and Order 40/2024, of 13 December, of the Minister for Tourism, Culture and Sports, establishing the regulatory bases for subsidies in the fields of culture and the promotion of the Catalan language (Official Gazette of the Balearic Islands no. 166, of 19 December 2024).

7. This call for grants complies with the provisions of Articles 107(3)(d) and (e), 108(4) and 109 of the consolidated version of the Treaty on the Functioning of the European Union (OJ C 326, of 26 October 2012), and with Commission Regulation (EU) No 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid.

Legal Grounds

1. Law 38/2003, of 17 November, on General Subsidies.

2. Consolidated Text of the Subsidies Act, approved by Legislative Decree 2/2005, of 28 December.

3. Law 14/2014, of 29 December, on the finances of the Autonomous Community of the Balearic Islands.

4. Decree 75/2004, of 27 August, implementing certain aspects of the Finance Act and the General Budget Acts of the Autonomous Community of the Balearic Islands.

5. Order 40/2024, of 13 December, of the Minister for Tourism, Culture and Sports, establishing the regulatory bases for subsidies in the fields of culture and the

C. de l'Almudaina, 4
Ca n'Oleo
07001 Palma
Tel. 971 17 89 96
iebalearics.org

promotion of the Catalan language (Official Gazette of the Balearic Islands no. 166, of 19 December 2024).

6. Commission Regulation (EU) No 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid.

7. Article 40 of Law 13/2014, of 29 December, on the General Budget of the Autonomous Community of the Balearic Islands for the year 2015, and Decree 48/2018, of 21 December, approving the Statutes of the Institute of Balearic Studies.

For all these reasons, in exercise of the powers conferred upon me by Article 10.1(j) of the Statutes of the Institute of Balearic Studies, I hereby issue the following:

Resolution

1. To approve the call for grants to support the international projection of literature, thought, comics and illustration from the Balearic Islands during the year 2026, in accordance with the terms set out in the annex to this Resolution.

2. To approve the budget for this call, with a maximum amount of EUR 240,000 (two hundred and forty thousand euros).

3. To authorize expenditure in the amount of EUR 240,000 (two hundred and forty thousand euros), to be charged to Chapter IV of the budget of the Institute of Balearic Studies.

4. To publish the call in the Official Gazette of the Balearic Islands.

Appeal procedures

This Resolution, which exhausts the administrative procedure, may be challenged by means of an optional administrative appeal for reconsideration before the

C. de l'Almudaina, 4
Ca n'Oleo
07001 Palma
Tel. 971 17 89 96
iebalearics.org

President of the Institute of Balearic Studies within a period of one month, calculated from the day following its publication, in accordance with Article 124 of 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 framework of the Administration of the Autonomous Community of the Balearic Islands.

Alternatively, an administrative contentious appeal may be lodged directly before the Contentious-Administrative Section of the Court of First Instance of Palma within a period of two months, calculated from the day following its publication, in accordance with Article 46 of Law 29/1998, of 13 July, regulating the contentious-administrative jurisdiction.

The President of the Institute of Balearic Studies

Jaime Bauzá Mayol

C. de l'Almudaina, 4
Ca n'Oleo
07001 Palma
Tel. 971 17 89 96
iebalearics.org

ANNEX
Call for grants

1. Purpose and objectives
2. Eligible expenditure
3. Amount and budgetary allocation
4. Beneficiaries and requirements
5. Applicable regulations
6. Deadline and submission of applications
7. Number of applications and implementation period of the actions
8. Documentation
9. Criteria for the selection of beneficiaries, procedural regime and responsible body
10. Rectification of errors in applications
11. Amount of the grant and assessment criteria
12. Evaluation Committee
13. Processing of the procedure
14. Reformulation and correction factors of the project
15. Subcontracting
16. Verification of market value
17. Maximum and minimum amounts of the grants
18. Payment
19. Justification
20. Accumulation of aid or grants
21. Obligations of beneficiaries
22. Interpretation and implementation
23. Revocation
24. Recovery
25. System of infringements and penalties

1. Purpose and objectives

1.1. The purpose of this call is to contribute to the international projection of professional literature, thought, comics and illustration from the Balearic Islands during the period from 16 September 2025 to 15 September 2026 for lines (a) and (c), and during the period from 1 January to 31 December 2026 for line (b), with the aim of fostering cultural exchange and relations between Mallorca, Menorca, Ibiza and Formentera, and between the Balearic Islands and the international sphere.

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

a) Support for the mobility of authors, publishing managers, researchers and cultural agents linked to the fields of literature, thought, comics and illustration in order to attend fairs, festivals, literary residencies, presentations, conferences and professional events outside their island of residence or island of origin. The mobility of managers of board game publishing companies that include a creative and artistic contribution by authors and illustrators who are native to or resident in the Balearic Islands, and that incorporate original narrative or graphic content, shall also be eligible.

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 events, only attendance at specialised training events aimed exclusively at meeting the training needs of professionals in the literature, thought, comics and illustration sector shall be eligible.

Literary residencies must be linked to venues for the dissemination of literature, thought, comics or illustration that have a public residency programme for authors and researchers. Participation must be governed by a public call for selection, which must set out the participation rules, the selection process and the criteria established for such selection, as well as the final outcome of the selection process.

C. de l'Almudaina, 4
Ca n'Oleo
07001 Palma
Tel. 971 17 89 96
iebalearics.org

b) Support for publishing editorial projects that are marketed through bookshops or digital book-selling platforms and are linked to the international projection of books, regardless of their medium, whether physical and/or digital, and of their format, and which take the form of:

1º. The publication of translations of works by authors and illustrators who are native to or resident in the Balearic Islands, with distribution outside the Balearic Islands.

2º. The publication of original works by authors and illustrators who are native to or resident in the Balearic Islands.

3º. The publication of translations into Catalan of universal works published by publishing houses based in the Balearic Islands, being publishing houses that certify that 50% of employment contracts or contracted services have been carried out in the Balearic Islands during the previous year, or publishing projects in which the subsidised activity takes place within the territory of the Balearic Islands.

4º. The publication in electronic format (Mobi, Epub, etc.) of works by authors and illustrators who are native to or resident in the Balearic Islands.

These publishing projects must be accompanied by a project for the international promotion of the book (national or international distribution, promotion in digital environments, promotion on social media, participation in online and/or in-person events, presentations outside the island of residence, dissemination on professional fair platforms, etc.).

c) Support for activities promoting literature, thought, comics and illustration from the Balearic Islands.

Grants may be applied for in order to support:

C. de l'Almudaina, 4
Ca n'Oleo
07001 Palma
Tel. 971 17 89 96
iebalearics.org

— The production of graphic and audiovisual material associated with the promotion of authors from the Balearic Islands, including the preparation of promotional dossiers, which may consist of translations of excerpts 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 poetry readings, outside the island of residence or the island of origin.
— The participation of professionals from the Balearic Islands in fairs and festivals within the fields of literature, thought, comics and illustration.

1.3. For the purposes of this call, authors, publishing managers, researchers and cultural agents from the Balearic Islands shall be understood to be those who are native to or resident in the Balearic Islands and who have been registered as residents on an uninterrupted basis for a minimum period of one year, calculated from the date of publication of the call.

1.4. Projects that infringe the rights of LGBTI groups, women's rights or human rights may not be subsidised.

1.5. All subsidised projects and activities must strictly comply with the applicable regulations on artificial intelligence and intellectual property. In particular, compliance with the Consolidated Text of the Intellectual Property Act, approved by Royal Legislative Decree 1/1996, of 12 April, as well as with its implementing regulations, must be guaranteed.

2. Eligible expenditure

2.1. Eligible expenditure shall be understood to be those costs which clearly correspond to the nature of the activity that is the subject of the grant, which are incurred within the period established in the call in order to carry out the eligible actions, and which do not exceed market value. Expenditure shall be considered to have been incurred when it has been effectively paid before the end of the

justification period established in the call, provided that its link to the subsidised activity is clearly demonstrated.

2.2. Eligible expenditure shall be as follows:

2.2.1. Eligible expenditure under line (a), relating to support for mobility, shall consist of costs arising from travel and accommodation:

— For travel, economy-class tickets and vehicle hire shall be accepted.
— Accommodation costs, subject to the stipulated maximum amounts, provided that they can be justified by invoices. The number of nights and the names of the persons accommodated must be clearly stated on the invoices. Neither tourist taxes nor per diem allowances shall be eligible.
— In the case of literary residencies, only round-trip travel to the facilities where the residency takes place shall be eligible
— Accreditation or registration fees for fairs or professional events.
— Mileage for road travel using a private vehicle, at a maximum rate of EUR 0.262384 per kilometre.
— Exceptionally, in the event that an activity is cancelled due to force majeure, costs paid prior to the cancellation shall be eligible.
— Travel costs shall be calculated taking into account the maximum amounts between the reference island (the island of which the artist is a native or resident) and the location of the activity.

2.2.2. Eligible expenditure under line (b), relating to support for publishing, shall be as follows:

— copyright
— translation
— proofreading
— design and layout
— printing (which may include sub-items such as binding and transport)

2.2.3. Eligible expenditure under line (c), relating to support for promotion, shall be as follows:

— The production of graphic and audiovisual material. Translations of excerpts from a work intended to form part of a promotional dossier may not exceed 15% of the work.
— Fees for individuals and the contracting of professional services.
— Travel of persons and freight. Economy-class tickets and vehicle hire shall be accepted.
— Accommodation, provided that it can be justified by invoices, up to a maximum of EUR 100 per person per night. The number of nights and the names of the persons accommodated must be clearly stated on the invoices. Neither tourist taxes nor per diem allowances shall be eligible.
— Mileage for road travel using a private vehicle, at a maximum rate of EUR 0.262384 per kilometre.

In the case of the participation of companies from the Balearic Islands in fairs or events dedicated to direct sales to the public, only the following shall be eligible:

— The cost of renting the space.
— Travel of persons who have an employment relationship with the applicant company, up to a maximum of two persons.
— Accommodation of persons who have an employment relationship with the applicant company, up to a maximum of two persons, provided that it can be justified by invoices, up to a maximum of EUR 100 per person per night. The number of nights and the names of the persons accommodated must be clearly stated on the invoices. Neither tourist taxes nor per diem allowances shall be eligible.

2.2.4. Employees' wages may be eligible, provided that the employees are registered under the general Social Security scheme and that the Social Security contributions are borne by the company, up to a maximum amount equivalent to 30% of the eligible expenditure.

2.3. Non-eligible expenditure shall be as follows:

2.3.1. With regard to lines (a) and (c), the following costs are expressly excluded from eligibility:

— Travel of persons who do not have any employment relationship with the applicant.
— Parking, fuel and toll tickets (fuel and tolls are included in the mileage rate).
— First-class air travel.
— Activities carried out within the island of residence
— Subsistence and per diem expenses.

2.3.2. With regard to line (b), publications in magazine format, art catalogues, musical scores, school textbooks, reference works (dictionaries, style guides, etc.), practical information manuals (cookbooks, DIY manuals, self-help books, travel guides, manuals, maps, games, etc.), works in the field of research (conference proceedings, research papers, publications relating to local historical studies, etc.), doctoral theses, and books in which the text merely serves as support for images are excluded.

Self-published works are excluded, except in cases where the author publishes their own work through a publishing house that has been legally established for more than two years. Works self-published through vanity presses or digital self-publishing may not be submitted.

Any type of reprint or new edition —of any kind— of books published less than five years ago is excluded from this call. The organisation of literary competitions is also excluded.

In the case of co-authorship, at least 50% of the authors must be of Balearic origin or resident in the Balearic Islands. Otherwise, the publication of the book shall not be eligible.
Only one title may be submitted per application.

2.3.3. Other non-eligible expenditure common to the three lines:

— Fees of the grant beneficiary and, in the case of legal persons, fees of company directors or administrators.
— Taxes, charges and levies.
— Ordinary operating expenses of the premises, such as rent, water, electricity and gas supply, charges, taxes and building community fees, cleaning and insurance linked to the premises.
— The acquisition of inventory assets, such as paper for book printing or other uses, computers, photocopiers, fax machines, furniture or similar items.
— As a general rule, lunches, dinners or representation expenses.
— Expenses whose payment is justified by means of a screenshot.

2.3.4. No work subsidised under line (b) may be published by a company other than the beneficiary, even where the companies belong to the same corporate group.

3. Amount and budgetary allocation

3.1. The funds allocated to this call amount to EUR 240,000 (two hundred and forty thousand euros), to be charged to Chapter IV of the 2026 budget of the Institute of Balearic Studies.

3.2. The total amount covered by this call is distributed among the following grant lines:

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

3.3. The granting of the aid provided for in this call shall be subject to the availability of budgetary appropriations as set out in the preceding section.

3.4. Provided that budgetary availability so allows, the amount of this call may be increased. The amount initially allocated may be increased by means of a resolution amending the call to increase the allocated funds. Such an increase, unless otherwise provided, shall not entail an extension of the deadline for the

submission of applications and shall not affect the ordinary processing of applications that have been submitted and not expressly resolved.
3.5. In the event that the entire budget for each line is not granted, the remainder must be granted proportionally to the other lines.

4. Beneficiaries and requirements

4.1. Beneficiaries of the grants shall be as follows:

4.1.1. With regard to support for mobility, as referred to in section 1.2(a), the beneficiaries shall be authors, researchers, cultural agents from the Balearic Islands, publishing managers and organisers of literary festivals who apply for mobility for Balearic authors, provided that the application certifies that the author is a resident of or native to the Balearic Islands. Likewise, managers of board game publishing companies that include a creative and artistic contribution by authors and illustrators who are native to or resident in the Balearic Islands and that incorporate original narrative or graphic content shall also be beneficiaries.

4.1.2. With regard to support for publishing and promotion, lines (b) and (c), the beneficiaries shall be legal or natural persons who are registered in the tax census and/or the Business Activities Tax (IAE) under categories linked to the publishing sector, or whose corporate purpose is the development of professional activities related to the publishing sector.

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

a) Be in good standing with regard to tax obligations and Social Security contributions vis-à-vis the State Administration, and with regard to tax obligations vis-à-vis the regional tax authority.
b) Be up to date with the repayment of any subsidy recovery obligations, under the terms established by law.
c) Submit the application in accordance with the terms and requirements set out in sections 6, 7 and 8 of this call.

d) Comply with the principles set out in Article 3 of Law 11/2016, of 28 July, on equality between women and men.
e) Submit only one application per project. In the event that a new application is submitted, the applicant must expressly withdraw the previous one within the application submission period corresponding to each phase; failing this, only the last application registered shall be taken into consideration.
f) Have sufficient organisation and capacity to ensure the proper implementation of the activity that is the subject of the grant at the time of publication of the call.

4.3. Public or private law entities linked to or dependent on public administrations, as well as any company or organisation in which such entities hold a majority stake, are excluded from being beneficiaries.

4.4. The following natural or legal persons may not be beneficiaries of the grants:

a) Those who fall under any of the prohibitions established in Article 10 of the Consolidated Text of the Subsidies Act of the Balearic Islands, including those who have applied for insolvency proceedings, have been declared insolvent in any procedure, are subject to insolvency proceedings, are under judicial intervention, or have been disqualified in accordance with insolvency legislation, where the disqualification period established in the judgment has not yet ended.

b) Applicant entities that have been sanctioned or convicted, by a final administrative decision or final court judgment, for engaging in or tolerating labour practices considered discriminatory on grounds of sex or gender, in accordance with Law 11/2016, of 28 July, on equality between women and men, and those established in Organic Law 3/2007, of 22 March, on the effective equality of women and men.

c) Those that have been sanctioned with the ancillary penalty of loss of the right to obtain grants or aid, under the terms provided for in Article 46.1(b) of Royal Legislative Decree 5/2000, of 4 August, approving the Consolidated Text of the Act on infringements and sanctions in the social order.

d) Those that have been sanctioned by a final administrative decision for any of the infringements classified as very serious, within the terms and time limits established in Title IV of Law 15/2022, of 12 July, on comprehensive equality of treatment and non-discrimination.

e) Those that have been sanctioned by a final administrative decision with the loss of the possibility of obtaining a grant, in accordance with sections 2(a) and 3(a) of Article 37 of Law 8/2016, of 30 May, to guarantee the rights of lesbians, gays, trans, bisexual and intersex persons and to eradicate LGBTIphobia.

f) Those that fail to comply with the payment deadlines established in Law 3/2004, of 29 December, establishing measures to combat late payment in commercial transactions, where the amount of the grant exceeds EUR 30.000.

g) Those that have been sanctioned with the loss of the possibility of obtaining aid or a grant under any other applicable regulation.

h) Undertakings in difficulty. For the purposes of these rules, an undertaking in difficulty shall be understood to be one that meets any of the conditions set out in Article 2(18) of Commission Regulation (EU) No 651/2014, of 17 June 2014, declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty on the Functioning of the European Union.

i) Undertakings that are subject to an outstanding recovery order following a previous decision of the European Commission declaring an aid illegal and incompatible with the internal market.

5. Applicable regulations

This call is governed by Order 40/2024, of 13 December, of the Minister for Tourism, Culture and Sports, establishing the regulatory bases for grants in the fields of culture and the promotion of the Catalan language (Official Gazette of the Balearic Islands no. 166, of 19 December 2024); the Consolidated Text of the Subsidies Act of the Balearic Islands, approved by Legislative Decree 2/2005, of 28

December; Law 38/2003, of 17 November, on General Subsidies; and all other European Union, State or regional regulations applicable to grants awarded by the Administration of the Autonomous Community of the Balearic Islands.

6. Deadline and submission of applications

6.1. The deadlines for submitting applications are as follows:

6.1.a) First submission period: from 3 March to 20 April 2026.

— In the case of lines (a) and (c), applications relating to activities carried out between 16 September 2025 and 20 April 2026 must be submitted within this first period. Optionally, applications relating to activities carried out between 21 April and 15 September 2026 may also be submitted.

— In the case of line (b), applications relating to activities carried out between 1 January and 20 April 2026 must be submitted within this first period. Optionally, applications relating to activities carried out between 21 April and 31 December 2026 may also be submitted.

6.1.b) Second submission period: from 21 April to 4 September 2026.

In the case of lines (a) and (c), only applications relating to activities carried out between 21 April and 15 September 2026 may be submitted within this second period. In the case of line (b), only applications relating to activities carried out between 21 April and 31 December 2026 may be submitted within this second period.

6.2. The distribution of the budget for this call shall be 70% for the first period and 30% for the second period. Should the budget allocated to the first period not be fully used, the remaining amount shall be incorporated into the second period.

6.3. Grant applications and the accompanying documentation must be submitted electronically through the online procedure available in the process published on

the CAIB Electronic Office, accessible via the IEB website: http://www.iebalearics.org.

In accordance with Article 12.2 of Order 40/2024, of 13 December, establishing the regulatory bases for grants in the fields of culture and the promotion of the Catalan language, applications submitted by any means other than the established online procedure shall not be considered as having been duly registered.

6.4. Foreign natural or legal persons who do not have a digital certificate must submit their applications through the section enabled for this purpose on the IEB website, http://www.iebalearics.org, within each call. Communications between the IEB and applicants submitting applications through this channel shall be carried out exclusively via this section. The standard application forms and documents for processing the procedure provided for in this call shall be available on the IEB website: http://www.iebalearics.org.

6.5. Submission of an application implies acceptance by the interested person or entity of the provisions contained in the Consolidated Text of the Subsidies Act, the Order establishing the regulatory bases and this call, and obliges the Administration to verify the identity of the persons concerned in the administrative procedure, in accordance with Article 9.1 of Law 39/2015, as well as registration data, unless expressly opposed. It also implies, unless expressly opposed, authorisation for the body responsible for processing the procedure to obtain, where applicable, direct accreditation that the applicant is up to date with Social Security and tax obligations vis-à-vis the State Administration and the Administration of the Autonomous Community of the Balearic Islands.

6.6. As all applicants are required to interact electronically with the Administration, if an application is submitted in person, the body responsible for processing the procedure shall require the applicant to rectify this by submitting the application electronically, without prejudice to the fact that the date of in-person submission shall be taken into account for the purposes of calculating compliance with the submission deadline.

6.7. If the application does not meet the legal requirements, those established in the Order establishing the regulatory bases and in this call, or does not include the required documents, the interested party shall be required to rectify the error or submit the mandatory documents within a non-extendable period of ten working days, with the indication that, should they fail to do so, the application shall be deemed withdrawn, following the issuance of a resolution under the terms provided for in Article 21 of Law 39/2015, in accordance with Article 68 of the same Law.

6.8. This requirement may be made at any time during the administrative procedure and always prior to the proposal for a resolution.

7. Number of applications and implementation period of the actions

7.1. Each beneficiary may submit a maximum of three applications under line (a) within this call. With regard to lines (b) and (c), no maximum number of applications is established; instead, the maximum amounts per call that may be awarded to each beneficiary, as set out in section 17.2, shall apply.

7.2. The subsidised activity must be carried out as follows:

— Lines (a) and (c): between 16 September 2025 and 15 September 2026.
— Line (b): between 1 January and 31 December 2026.

8. Documentation

8.1. The application must be duly completed and signed and must be accompanied by the following documentation:

a) Documentation proving the applicant's status as a natural or legal person. Where the IEB already holds valid documentation of this kind, the applicant must indicate the file in which it was submitted, and resubmission shall not be required:

*a.*1) Natural person:

— Proof of identity: national identity card, passport or foreigner identification number.
— Proof of registration under the special scheme for self-employed workers and of the validity of such registration at the time of submission of the application, in the case of lines (b) and (c).
— Proof of registration under the Business Activities Tax (IAE) in categories linked to the publishing sector, in the case of lines (b) and (c).
— For applicants resident in the Balearic Islands who are not native to them, a historical residence registration certificate.

a.2) Legal person:

— Tax identification number of the legal person.
— National identity card, passport or foreigner identification number of the natural person representing it.
— Constitutive document of the legal person.
— Articles of association duly registered.
— Proof of the legal representation under which the natural person signing the application acts, which must be valid at the time of submission.
— Proof of registration under the Business Activities Tax (IAE) for the 2026 financial year in categories linked to the publishing sector, in the case of lines (b) and (c).
— Documentation of the current governing body, where it differs from that set out in the articles of association.

b) A responsible declaration using the standard form available in the procedure published on the CAIB Electronic Office, and on the IEB website http://www.iebalearics.org for foreign natural or legal persons who do not have a digital certificate, in which the applicant declares the following:

— That they comply with the obligations established in Article 11 of the Consolidated Text of the Subsidies Act and Article 17 of the Order of the Minister for Tourism, Culture and Sports of 13 December 2024, as well as those established in this call.

— That the documentation submitted together with the application is true and accurate.
— That they are not subject to any prohibition or incompatibility preventing them from receiving the grant, in accordance with the applicable regulations.
— That they have not been sanctioned or convicted during the previous three years for having engaged in or tolerated labour practices considered discriminatory on grounds of sex or gender, by final administrative decision or final court judgment.
— That they have not applied for or received any other aid for the same purpose from any public or private body, whether national or foreign, or, if applicable, that they provide a list of the aid applied for or granted, indicating the amount requested or awarded.
— That they comply with current legislation and apply equal opportunity criteria in the hiring of staff.
— That they are up to date with tax obligations and Social Security contributions vis-à-vis the State Administration, and with tax obligations vis-à-vis the regional tax authority.
— That they are exempt, where applicable, from deducting VAT and are not required to submit VAT returns, in accordance with Article 20.14(c) of Law 37/1992, and that this tax is not offset in any other way.
— That they meet the requirements to be considered SMEs or self-employed workers, where applicable.
— That they have received, where applicable, de minimis aid within the established period, in accordance with Commission Regulation (EU) No 2023/2831 of 13 December, or the regulation replacing it. Where such aid has been received, a list thereof must also be provided.

c) Where applicable, the request for authorisation to incur expenditure with related persons or entities, using the model available on the website http://www.iebalearics.org, together with documentation proving that the expenditure has been incurred at market value.

d) A descriptive and detailed report of the project for which the aid is requested, mandatory for all three lines, using the template downloadable from the CAIB Electronic Office and from http://www.iebalearics.org. This report shall be used by

the Evaluation Committee to score the project, and therefore only the information included in this report shall be assessed. The report must also explain how the project meets the requirements of the call.

The report must include the following information:

— The objectives of the project.
— The professional background of the individuals, groups, companies or entities involved. In the case of authors and illustrators, the books published and, where applicable, the number of languages into which they have been translated must be specified.
— In the case of line (a), the travel routes and dates, indicating the persons travelling.
— In the case of line (b), the following must be included: the work plan of the publishing project, indicating the dates on which each task is carried out; the print run of the book; the approximate number of words; the origin of the author; whether a digital edition or audiobook is also produced; the number of works published by the applicant publishing house in the previous year; the fairs in which it has participated during the previous two years; and the external communication and dissemination plan, including the distribution of the subsidised book. The original language of the work must also be indicated and, in the case of translations, the target language.
— In the case of line (c), the following must be included: the list of activities and the dates on which they take place; travel dates and routes, indicating the persons travelling; the fairs in which the applicant publishing house has participated during the previous two years and the number of titles in its catalogue; the background of the venue or platform hosting the activity; and whether the subsidised activity contributes to the promotion of the Catalan language.
— In the case of grants for the translation of excerpts for promotional dossiers (line (c)), the total length of the work in words and the length of the excerpt must be indicated.
— In the case of lines (b) and (c), it must also be indicated whether the project contributes to gender equality (see section 11).

e) A detailed budget of the project, using the template downloadable from http://www.iebalearics.org, including income and expenditure and with VAT duly itemised. The budget must include all items for which aid is requested, with eligible expenditure broken down in accordance with section 2 of the call.
f) For applications under line *(b)*, the contract with the author, illustrator or agent authorising the publication of the book.
g) For applications under lines *(a)* and *(c)*, the letter of invitation or the contract between the applicant and the facility or entity carrying out the activity. The contract or invitation letter must expressly state the financial contribution assumed by the facility or entity, as well as the place and date or dates of the event. In the case of virtual attendance or participation in a fair or in the professional section of a festival, proof of accreditation must be provided. Where the formal invitation letter, the contract signed by both parties or the proof of accreditation submitted does not meet the above requirements, the application shall not be accepted.

More specifically, in the case of literary residencies, the following documentation must be provided: the invitation letter or the contract signed between the residency venue and the resident; the rules governing participation in the residency, specifying the requirements and conditions of participation and the costs to be borne by the resident; and the results of the selection process through which the residency was awarded.

h) Where applicable, in the case of line *(c)*, documentation proving the employment relationship between the applicant entity and the persons participating in the subsidised activity.
i) Where applicable, the sponsorship and financing plan of the project or activity.
j) The declaration of the accuracy of bank details, included in the application available on the Electronic Office.
k) Where applicable, in the case of line *(b)* — points 1, 2 and 4 — a historical residence registration certificate of the author, if the author is not native to the Balearic Islands.

8.2. Documentation must be submitted in Catalan or Spanish. Exceptionally, where beneficiaries have original documentation drafted in English, this shall be

accepted (for example, deeds, invoices, contracts). For foreign languages other than English, a precise and faithful translation of the original into Catalan or Spanish must always be provided. A sworn translation is not required.

9. Criteria for the selection of beneficiaries, procedural regime and body responsible for processing

9.1. The procedure for awarding grants under the line relating to international promotion shall be processed under a competitive selection procedure, in accordance with Article 17.1 of the Consolidated Text of the Subsidies Act and Article 6.2 of the regulatory bases for grants in the fields of culture and the promotion of the Catalan language, with the aim of comparing all applications submitted within a single procedure and establishing an order of priority among them in accordance with the assessment criteria set out in this call. With regard to grants awarded under the mobility line, the procedure for awarding them shall be that established in Article 6.4 of the aforementioned regulatory bases.

9.2. Applications for grants shall be decided in two decision periods. In the first decision period, applications submitted up to 20 April 2026 shall be assessed. In the second period, the remaining applications shall be assessed once the submission deadline has expired.

9.3. The body competent to process applications is the Directorate of the Institute of Balearic Studies.

10. Rectification of errors in applications

10.1. Once the body responsible for processing has reviewed all applications received, it shall draw up a list of admitted and excluded applications, specifying, where appropriate, any deficiencies or shortcomings detected in the documentation submitted. This list shall be published on the CAIB Electronic Office and on the website http://www.iebalearics.org.

10.2. Applicants shall have ten working days from the day following publication of the list to rectify any deficiencies detected in the application or the accompanying

documentation. Rectifications must be submitted through the electronic procedure available on the CAIB Electronic Office procedure page, which may also be accessed via http://www.iebalearics.org. Foreign natural or legal persons who do not have a digital certificate must submit rectifications through the section enabled for this purpose on the IEB website.

10.3. Once the deadline for submitting rectifications has expired, and after they have been reviewed by the body responsible for processing, applicants who have not submitted rectifications shall be deemed to have withdrawn their application. The body responsible for processing shall issue the corresponding resolution declaring withdrawal, under the terms provided for in Article 21.1 of Law 39/2015 of 1 October on the Common Administrative Procedure of Public Administrations, and the file shall be closed without further processing.

10.4. The final list of admitted and excluded applications shall be published on the Electronic Office of the Autonomous Community and on the website http://www.iebalearics.org, in accordance with Article 13.2 of the regulatory bases for grants in the fields of culture and the promotion of the Catalan language.

10.5. Failure to meet non-rectifiable requirements or the application submission deadline established in the call shall result in the application being declared inadmissible.

11. Amount of the grant and assessment criteria

11.1. For applications under the mobility line (a), amounts shall be awarded in accordance with the provisions set out below. Furthermore, if in either of the two periods the funds allocated to the call are exhausted and there are applications pending funding, a proportional reduction shall be applied based on the remaining funds for the line.

a) For travel and accommodation within the Balearic Islands:

1º. Travel and accommodation on an island other than the island of residence:
— Where one or more activities take place in the same municipality: a maximum

of EUR 60 per person for travel and EUR 100 per person per night for accommodation.
— Where one or more activities take place in different municipalities: a maximum of EUR 100 per person for travel and EUR 100 per person per night for accommodation.
— Accreditation or registration fees for fairs or professional events may be included.
The limit per trip is EUR 300.

2º. Travel and accommodation on an island other than the island of residence involving double or triple insularity:

— Where one or more activities take place in the same municipality: a maximum of EUR 150 per person for travel and EUR 100 per person per night for accommodation.
— Where one or more activities take place in different municipalities: a maximum of EUR 250 per person for travel and EUR 100 per person per night for accommodation.
— Accreditation or registration fees for fairs or professional events may be included.
The limit per trip is EUR 400.

b) For travel and accommodation within the rest of Spain:

— Where one or more activities take place in the same municipality: a maximum of EUR 150 per person for travel and EUR 100 per person per night for accommodation.
— Where one or more activities take place in different municipalities: a maximum of EUR 250 per person for travel and EUR 100 per person per night for accommodation.
— Accreditation or registration fees for fairs or professional events may be included.
The limit per trip is EUR 600.

c) For travel and accommodation in other European countries:

— Where one or more activities take place in the same municipality: a maximum of EUR 350 per person for travel and EUR 100 per person per night for accommodation.
— Where one or more activities take place in different municipalities: a maximum of EUR 500 per person for travel and EUR 100 per person per night for accommodation.
— Accreditation or registration fees for fairs or professional events may be included.
The limit per trip is EUR 1,000.

d) For travel and accommodation outside Europe:

— Where one or more activities take place in the same municipality: a maximum of EUR 1,000 per person for travel and EUR 100 per person per night for accommodation.
— Where one or more activities take place in different municipalities: a maximum of EUR 1,200 per person for travel and EUR 100 per person per night for accommodation.
— Accreditation or registration fees for fairs or professional events may be included.
The limit per trip is EUR 1,500.

11.2. Publishing projects under line (b) shall be assessed in accordance with the following criteria:

a) Professional track record of the author/illustrator (0–25 points):

— Publication of other books: up to 15 points. One book: 5 points (2 additional points per additional book).
— If the author is a classic author with a still-relevant body of work: 15 points.
— Translation into other languages: up to 10 points. One language: 3 points (1 additional point per additional language).

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

c) International projection of the project (0–20 points):

For the publication of a translation:
— If by an author/illustrator from the Balearic Islands: 8 points.
— If accompanied by a promotional project in the digital environment: 5 points.
— If there is a digital edition and/or audiobook: 4 points.
— If there is international distribution: 3 points.
— Print run of more than 1,000 copies: 2 points.
— Print run of between 300 and 1,000 copies: 1 point.

For the publication of an original:
— If accompanied by a promotional project in the digital 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.
— Print run of more than 900 copies: 2 points.
— Print run of between 300 and 900 copies: 1 point.

d) Professional track record of the applicant company (0–20 points):

— Publication of more than six books in the previous year: 8 points.
— Having an established business structure: 6 points.
— For Balearic publishers, participation in national fairs during the last three years: 4 points.
— For publishers outside the Balearic Islands, publication of other Balearic authors: 4 points.
— Participation in international fairs during the last three years: 2 points.

e) Quality and interest of the project (0–10 points):

C. de l'Almudaina, 4
Ca n'Oleo
07001 Palma
Tel. 971 17 89 96
iebalearics.org

— Thematic interest of the proposal: 0–5 points.
— Clarity of the project description and coherence of the approach: 0–5 points.

f) If the project contributes to gender equality (work authored by a woman, or by at least 40% women in the case of a team or collective, or content contributing to awareness and education regarding women's rights, gender perspectives and/or LGBTI issues): 0–5 points.

Maximum score for this section: 100 points.

11.3. Promotion projects under line (c) shall be assessed in accordance with the following criteria:

a) Professional track record of the applicant (0–30 points):
— International projection: 12 points.
— The promoted author/illustrator has carried out international projects: 8 points.
— Having an established business structure: 6 points.
— Participation in fairs during the last three years: 4 points.
— Catalogue of more than fifty titles: 3 points.

b) International projection of the project (0–25 points):

For the production of graphic and audiovisual material:
— Inclusion of audiovisual material: 15 points.
— Inclusion of an online and social media promotion plan: 10 points.
— Text presented in more than one language: 5 points.

For the organisation of presentations:
— Advertising campaign with audiovisual material: 15 points.
— Advertising campaign on the internet and social media: 10 points.
— Advertising campaign with graphic material: 5 points.

For physical or virtual participation in fairs or professional events:
— International scope: 15 points.

— National scope: 10 points.
— Participatory activities: 5 points.

c) Track record of the venue or platform hosting the activity (0–20 points):
— International scope: 10 points.
— National scope: 8 points.
— Stable programming: 6 points.
— Establishment of contacts for the sale and purchase of rights: 5 points.

In the case of the production of graphic and audiovisual material (0–20 points):
— Inclusion of a work plan for the sale of rights: 10 points.
— Inclusion of a plan for in-person or virtual participation in professional fairs: 10 points.

d) Contribution of the activity to the promotion of the Catalan language: 10 points.

e) Quality and interest of the project (0–10 points):
— Interest of the promotional activity: 0–5 points.
— Clarity of the project description and coherence of the approach: 0–5 points.

f) Contribution to gender equality (minimum participation of 40% women in the project team or contribution to awareness and education regarding women's rights, gender perspectives and/or LGBTI issues): 0–5 points.

Maximum total score: 100 points.

11.4. For projects under line (b), an additional ten points may be awarded to projects to publish works that have previously received grants under calls to support creation in the performing arts, music, literature, comics and illustration, visual arts and audiovisual sectors of the Balearic Islands (BOIB references indicated).

Likewise, for projects under lines (b) and (c), an additional five points may be awarded to:

— Actions originating in, located in or destined for Formentera, or carried out by creators, companies, entities or collectives from that territory.
— Projects related to the Year of Alcover.

11.5.The minimum score required to obtain a grant under lines (b) and (c) is 50 points.

11.6. For the purposes of sections 11.2 and 11.3, one point corresponds to 0.8% of the eligible amount, increasing progressively up to 80% corresponding to 100 points. Where funds are exhausted and applications exceed 50 points, a proportional reduction shall apply.

11.7. Where funds for a line are exhausted and applications remain pending, a proportional reduction shall be applied to all admitted applications, affecting the amount awarded.

11.8. Under no circumstances shall an amount higher than that justified by invoices be paid.

12. Composition of the Evaluation Committee

12.1. The Evaluation Committee is the collegiate body responsible for examining applications, resolving any allegations and issuing a report forming the basis for the draft resolution.

12.2. The Committee shall comprise:

a) The Chair, being the Director of the IEB or a delegate (with voice but no vote).
b) Members: three professionals of recognised standing (with voice and vote) and one IEB technician (with voice but no vote), appointed by the Director.
c) A Secretary (with voice but no vote), appointed from among IEB staff.

12.3. The constitution and functioning of the Committee shall be governed by Articles 15 et seq. of Law 40/2015 of 1 October on the Legal Regime of the Public Sector.

12.4. One or more Evaluation Committees may be established depending on the lines or modalities of the call, and their composition shall be made public together with the final list of admitted and excluded applications.

13. Processing of the procedure

13.1. The Directorate of the IEB is responsible for processing the procedure.

13.2. Processing shall be carried out in accordance with the applicable provisions of State and regional subsidy legislation and the regulatory bases.

13.3. The Evaluation Committees shall ordinarily meet twice per call.

13.4. After examining and assessing applications, the Committee shall issue minutes and a provisional report indicating proposed beneficiaries and amounts.

13.5. This report shall be published on the Electronic Office and a ten-working-day hearing period shall be granted.

13.6. After the hearing period, the Director of the IEB shall submit the draft resolution.

13.7. The President of the IEB shall issue a reasoned resolution, to be published in the Official Gazette of the Balearic Islands.

13.8. Resolutions exhaust the administrative procedure and may be challenged by an optional administrative appeal for reconsideration within one month, or by a contentious-administrative appeal within two months.

13.9. The maximum period for issuing and notifying an express decision is six months from the end of the submission deadline.

13.10. Late withdrawals shall require reimbursement, where applicable.

C. de l'Almudaina, 4
Ca n'Oleo
07001 Palma
Tel. 971 17 89 96
iebalearics.org

14. Reformulation and correction factors

The Evaluation Committee may limit the grant to a separable part of the project and apply justified correction factors.

15. Subcontracting

15.1. The beneficiary, whether a natural or legal person, may subcontract up to 80% of the execution of the subsidised activity, provided that this entails added value to the content of the activity. In all cases, the limits and conditions set out in sections 3 to 7 of Article 38 of the Consolidated Text of the Subsidies Act of the Balearic Islands must be complied with.

15.2. In accordance with Article 38.7 of the aforementioned Act, in conjunction with Article 29.7(d) of Law 38/2003, the beneficiary may not contract out the total or partial execution of the subsidised activities to the following persons or entities:

a) Persons or entities subject to any of the prohibitions set out in Article 10 of the Consolidated Text of the Subsidies Act of the Balearic Islands.
b) Persons or entities that have received other grants for the performance of the activity that is the subject of the contract.
c) Intermediaries or advisers whose remuneration is defined as a percentage of the total cost of the transaction, unless the remuneration is justified by 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 under normal market conditions and the prior express authorisation of the body awarding the grant is obtained, in accordance with the template available on the website http://www.iebalearics.org.
e) Persons or entities applying for aid or a grant under the same call and programme who have not been awarded it because they do not meet the requirements or have not achieved a sufficient assessment score.

15.3. For the purposes of determining related persons or entities, Article 68.2 of the Subsidies Regulation, approved by Royal Decree 887/2006 of 21 July, shall apply on a supplementary basis.

15.4. In order to obtain prior and express approval to subcontract expenditure with related persons or entities, the application must include the authorisation form for expenditure with related persons available on the website http://www.iebalearics.org, together with documentation proving that the budgeted price corresponds to market value.

For this purpose, the person or entity providing the service or supply must submit at least one invoice for similar services previously provided to other persons or entities with which there is no relationship. Where such documentation cannot be provided, a responsible declaration must be submitted by the person or entity providing the service or supply, stating that they have never provided services of a similar nature to other persons or entities, together with a responsible declaration or invoices from at least two persons or entities in the sector indicating the price they would charge for a service or supply of similar characteristics.

16. Verification of market value

Under no circumstances may the amount of eligible expenditure exceed market value. The IEB may verify the market value of the subsidised expenditure, in accordance with Article 41 of the Consolidated Text of the Subsidies Act of the Balearic Islands.

17. Maximum and minimum amounts of the grants

17.1. The maximum amount that may be awarded per application shall be as follows:

a) For line (a), relating to mobility, the maximum amounts set out in section 11.1 shall apply.
b) For line (b), relating to publishing, EUR 6,000 (six thousand euros) per application.

c) For line (c), relating to promotion, EUR 2,000 (two thousand euros) per application.

Where the reduction provided for in section 11.6 is applied, these maximum amounts shall be affected accordingly.

17.2. The maximum amount that may be awarded to each applicant under this call, for all applications submitted, shall be as follows:

a) For line (b), relating to publishing projects, EUR 18,000 (eighteen thousand euros) per beneficiary.
b) For line (c), relating to promotion projects, EUR 5,000 (five thousand euros) per beneficiary.

17.3. The maximum amount that may be awarded to projects under line (b) submitted by several applicants in respect of the same author may not exceed EUR 40,000 (forty thousand euros) in total. Grants up to the aforementioned maximum amount shall be awarded strictly in order of receipt of the applications.

17.4. For cumulative maximum amounts in combination with other aid, see section 20.

17.5. Where a beneficiary renounces the grant, or where a reduction occurs in the final amount justified, the amount of the aid may be awarded to other applications in accordance with the same criteria set out in section 9.

17.6. The minimum amount for which a file shall be processed is EUR 150. Where the eligible aid is lower, the project shall be excluded in the resolution on admitted and excluded applications.

18. Payment

18.1. As a general rule, payment of the grants shall be made in a single instalment, once compliance with the purpose for which the grant was awarded

has been verified and the performance of the subsidised activity has been duly justified in accordance with the terms of this call.

18.2. In the case of grants exceeding EUR 2,000, payment may be made from the date on which the award decision becomes final, as follows:

a) A first payment of 50% of the grant, at the time the award resolution is published in the Official Gazette of the Balearic Islands.
b) A second payment of the remaining amount, once the activity has been completed and the supporting documentation has been submitted, as provided for in section 19 of this call.

18.3. By way of exception, advance payments may be made for a maximum amount of 75% of the grant awarded where it is demonstrated that sufficient resources are not available to temporarily finance the execution of the subsidised activity. In all cases, a guarantee must be provided in the form and in accordance with the procedure set out in Decree 13/2019 of 7 March, regulating the legal regime of guarantees and deposits held by the Depository of the Autonomous Community of the Balearic Islands. The guarantee provided must amount to at least 125% of the amounts requested as an advance.

18.4. Where the eligible expenditure justified is lower than the eligible expenditure stated in the application, a proportional reduction shall be applied to the amount of the grant awarded.

18.5. Where the activity has already been fully carried out at the time of submission of the application, the documentation relating to settlement and justification may be attached, although it shall only take effect if the grant is awarded.

19. Justification

19.1. The deadline for justifying the grant shall expire twenty working days after completion of the activity that is the subject of the grant. If, by that date, the award resolution has not yet been published in the Official Gazette of the Balearic

Islands, the justification shall be deemed to be due within twenty working days following such publication.

If, after this period has elapsed, the justification has not been submitted, the competent administrative body shall require the beneficiary to submit it within a non-extendable period of fifteen working days, as provided for in Article 70.3 of the General Subsidies Regulation. Failure to submit the justification within the period established in this section shall result in revocation of the grant and, where applicable, the requirement to repay the amounts received, together with any other liabilities established under the applicable subsidy legislation. Submission of the justification within the additional period established in this section shall not exempt the beneficiary from the sanctions that may apply pursuant to Article 58 of the Consolidated Text of the Subsidies Act.

19.2. Invoices must have been issued and paid prior to the end of the justification period.

19.3. Justification of the subsidised activity shall be carried out by submitting the supporting account and the documentation detailed in the following section, through the electronic procedure available on the CAIB Electronic Office procedure page, which may also be accessed via the website http://www.iebalearics.org.

The downloadable templates for the supporting account, the supporting activity report and the supporting financial report are available on the website http://www.iebalearics.org and through the corresponding electronic procedure.

19.4. The documentation to be attached to the supporting account shall be as follows:

a) A supporting activity report demonstrating compliance with the conditions imposed for the granting of the aid, indicating the expenditure covered by the grant. This report must explain how the project has been implemented. It must also contain all the information necessary for the correct interpretation and understanding of the expenditure justification submitted and its allocation to the

project. Where applicable, the report must be accompanied by graphic records (photographs, etc.) documenting the implementation of the activity.

b) A supporting financial report (in Excel format) detailing the cost of the activities or expenditure covered by the grant, duly signed by the beneficiary, which must include the following:

— A classified list of the expenditure included in the application, identifying the creditor and the document, the amount, the date of issue and the date of payment. Where applicable, any deviations from the initial budget must be indicated. Only the items allocated to the budget submitted with the application shall be taken into account.
— Where applicable, an indication of the criteria used to allocate general and indirect costs included in the aforementioned classified list of expenditure.
— A detailed list of other income or grants, where applicable, that have financed the subsidised activity, indicating the amount and source.

c) Invoices, whether full or simplified, which must comply with the requirements set out in the Regulation governing invoicing obligations, approved by Royal Decree 1619/2012 of 30 November.

— The description of the transaction must provide sufficient information on the concept and the invoicing period to allow verification of its correspondence with the expenditure covered by the grant. Where the invoice description is not sufficiently explanatory, the corresponding delivery notes or other supporting documentation must be attached. In all cases, it must be possible to verify the unit price of the transaction. Where VAT does not appear on any of the invoices submitted, reference must be made to the regulatory provision under which the exemption applies, in accordance with Article 6.1(j) of the Regulation governing invoicing obligations.
With regard to air, sea or land travel, in addition to the invoice, the corresponding booking confirmation must be provided, showing the names of the passengers, the route, the dates and the price of the journey. This confirmation may not be a screenshot.
— Invoices that do not provide a detailed breakdown of the services contracted

shall not be accepted.
— Invoices must have been issued and paid prior to the end of the justification period.

d) Supporting documentation to evidence payment, which must in all cases include the following information:

— Identification of the party ordering the payment (who must be the beneficiary of the grant).
— Identification of the recipient of the payment.
— The payment concept.
— The amount paid.
— The date on which the payment was made.
The following documents shall be considered valid proof of payment, provided that they include the information listed above:
— In the case of bank transfers, the transfer order debiting the account. Transfer orders must identify both the payment recipient and the party ordering the payment. The party ordering the payment must be the beneficiary of the grant and its tax identification number and corporate name must appear. Transfer orders must also indicate the payment concept and reference the corresponding invoice number(s). Where the payment document does not refer to the invoices, it must be accompanied by supplementary documentation allowing verification of the correspondence between the expenditure and the payment. Where the transfer amount does not match the invoice amount, an explanatory note and additional supporting documents evidencing the amount must be provided.
— In the case of payments made by credit or debit card, or via PayPal, the payment order debiting the account. Payment orders must identify both the payment recipient and the party ordering the payment. Where the payment document does not refer to the invoices, it must be accompanied by supplementary documentation allowing verification of the correspondence between the expenditure and the payment.
— In the case of grouped payments, a breakdown of each of the payments included in the batch.
— In the case of payment by nominative cheque, promissory note, bill of

exchange or similar instrument, the beneficiary must provide a copy of the instrument and a copy of the bank statement evidencing the debit.
No proof of payment in cash or in kind shall be accepted.
No justification of payment by set-off shall be accepted.
Invoices and proof of payment must be submitted in the same order in which they appear in the supporting account.

e) Five (5) copies of the book and/or the graphic materials produced as a result of the subsidised activity (see section 21(h) regarding application of the IEB logo). Where the book includes logos other than that of the IEB, the reason must be explained in the activity report.

f) Itemised payroll slips of employees, indicating the amount withheld for personal income tax, together with proof of payment of salaries.

g) Documents relating to the nominal list of employees (RNT, formerly TC2) and contribution settlement receipts (RLC, formerly TC1), together with a list detailing, by month and by employee, the total amounts accrued on the payroll and proof of payment.

h) Personal income tax (IRPF) documents and other taxes not eligible for recovery or offsetting, together with proof of payment.

19.5. Where the beneficiary has received different grants from the IEB, the supporting documentation must be submitted separately for each grant file applied for.

19.6. Where the supporting account does not include the documentation required to verify that the grant has been duly justified and applied, the competent body shall request the beneficiary to rectify the deficiencies in the justification within a period of ten working days counted from the day following receipt of the request, with the warning that, should the beneficiary fail to do so, payment shall not be made for the incorrectly justified expenditure.

Pursuant to Article 43.2 of Law 39/2015 of 1 October on the Common Administrative Procedure of Public Administrations, where notification by electronic means is mandatory or has been expressly chosen by the interested party, it shall be deemed to have been rejected once ten calendar days have elapsed from the date on which the notification was made available without the content having been accessed.

19.7. Where the activity that is the subject of the grant has not been fully justified but the purpose for which the grant was awarded has been partially fulfilled, the grant shall be reviewed and proportionally reduced.

19.8. Any alteration of the conditions taken into account for the granting of the aid and, in any event, the concurrent receipt of grants or aid awarded by other administrations or entities, whether public or private, national or international, may give rise to a modification of the award decision.

19.9. Failure to justify the grant in the terms and within the deadlines established in the award resolution, as well as any other non-compliance provided for in the applicable regulations, may result in revocation of the grant. The body responsible for processing shall decide on such revocation.

19.10. The Intervention of the Autonomous Community, within the framework of a financial audit, may request copies of bank transaction statements, request information from the issuers of invoices, carry out on-site checks of investments and perform other verifications.

19.11. The minimum expenditure incurred and justified in relation to the activity that is the subject of the grant, required in order to consider that the purpose and objective of the grant have been fulfilled, must amount to at least 50% of the total cost of the activity. Failure to meet this minimum expenditure requirement for the fulfilment of the subsidised purpose shall result in the total revocation of the grant awarded and, where applicable, the recovery of the amounts received.

C. de l'Almudaina, 4
Ca n'Oleo
07001 Palma
Tel. 971 17 89 96
iebalearics.org

Where the minimum expenditure is met but the final actual cost of the activity is lower than the initially budgeted cost, the amount of the grant shall be reduced in the same proportion.

19.12. In accordance with Article 40.3 of Legislative Decree 2/2005 of 28 December approving the Consolidated Text of the Subsidies Act, where the amount of eligible expenditure exceeds the thresholds established in Law 9/2017 of 8 November on Public Sector Contracts for minor contracts (EUR 15,000), the entity must, prior to contracting the commitment for the provision of the service or the delivery of the good, request at least three quotations from different suppliers.

The choice among the three quotations submitted, which must be provided as part of the justification, must be made in accordance with criteria of efficiency and economy. Where the choice does not fall on the most economically advantageous offer, this must be expressly justified in a report.

It shall not be necessary to request three quotations where, due to special characteristics, there is an insufficient number of entities on the market capable of providing the service or supplying the good, or where the expenditure was incurred prior to submission of the grant application. Nevertheless, the beneficiary must submit, together with the application, sufficient information demonstrating that such expenditure relating to contracts exceeding EUR 15,000 is in line with market prices.

19.13. Expenditure relating to tax settlements and Social Security withholdings that, in accordance with the law, have accrued by the final date for execution of the activity shall be deemed to be justified, irrespective of whether or not they have been paid to the corresponding creditors.

20. Accumulation of aid or grants

20.1. The amount of the aid established under this call may not, in any case, whether individually or in combination with grants or aid from other public administrations or from other public or private entities, whether national or international, exceed 100% of the cost of the activity that is the subject of the aid.

20.2. Beneficiaries may not obtain aid for the same items arising from other calls for grants issued by the Ministry of Tourism, Culture and Sports, the IEB itself, the Institute of Cultural Industries of the Balearic Islands or the Ramon Llull Institute.

20.3. In cases not provided for in the previous section, these grants are compatible with other grants awarded to beneficiaries for the same purpose, provided that the total amount resulting from the sum of all grants does not exceed the cost of the subsidised activity.

21. Obligations of beneficiaries

The obligations of beneficiaries of the grants are those established in Article 11 of the Consolidated Text of the Subsidies Act of the Balearic Islands. In addition to the obligations set out in that article, beneficiaries must also comply with the following:

a) To provide evidence to the body awarding the grant of effective compliance with the requirements and conditions imposed for the granting of the aid and, where applicable, the continuation of the subsidised activity.

b) To submit to any verification and control actions carried out by the regional, state and European administrations, the Audit Office (Sindicatura de Comptes) or other external control bodies, and to provide all information required by such bodies in relation to the grants awarded.

c) To inform the IEB of the receipt of grants or aid for the same purpose, either at the time of applying for the grant or upon receipt of concurrent aid and, in any event, prior to justification of the application of the funds.

d) To provide evidence, in the manner established by regulation and prior to the issuance of the proposed award decision, that they are up to date with their tax obligations and Social Security obligations vis-à-vis the State Administration, and with their tax obligations vis-à-vis the regional treasury.

e) To record the receipt and application of the aid in the accounting books or registers which, where applicable, the beneficiary is required to keep in accordance with the applicable commercial or tax legislation.

f) To retain the supporting documents relating to the application of the funds received, including electronic documents, for as long as they may be subject to verification and control actions.

g) To obligatorily acknowledge the support of the IEB in all books that receive a grant. On the credits page, the phrase "This book has been published with the support of" must be included, together with the logo of the IEB and of the Ministry of Tourism, Culture and Sports. The support of the IEB must also be acknowledged in programmes, posters and promotional and communication materials relating to the activity, by including the logo of the IEB and of the Ministry of Tourism, Culture and Sports. The logo is available on the website http://www.iebalearics.org, in the corporate identity section.

Where the beneficiary disseminates the subsidised project on social media, the support of the IEB must be mentioned.

Where the date of award of the grant is later than the date of publication of the work or activity, beneficiaries must publicise that the IEB subsidises the activities, works and productions. Such publicity must be at least in Catalan, and the beneficiary must attach supporting documentation evidencing compliance with this obligation.

In the event of non-compliance with the obligation to provide publicity, and without prejudice to any liabilities that may apply, the rules set out in Article 36 of Order 40/2024 of 13 December of the Minister of Tourism, Culture and Sports establishing the regulatory bases for grants in the fields of culture and the promotion of the Catalan language shall apply.

h) To invite the IEB to the public presentation of the subsidised event or activity, to acknowledge the collaboration of the IEB in press releases and similar

promotional material, and to mention the official IEB accounts on the various social media platforms.

i) To repay the funds received in the cases provided for in Article 44 of the Consolidated Text of the Subsidies Act of the Balearic Islands.

j) Any alteration of the conditions taken into account for the granting of the aid must be declared and, in any event, the concurrent receipt of grants awarded by any public or private entity, whether national or international, may give rise to a modification of the aid awarded.

k) To notify the IEB, at least ten working days in advance, of the holding of any public event related to the subsidised activity.

l) To carry out the activity or investment promoted by the grant in the manner and within the time limits established in this call. Any change to the project or schedule must be communicated to the body responsible for processing prior to the end of the execution period, which may accept or reject the proposed modification. Changes that are not communicated may result in the total or partial revocation of the grant.

m) To allocate the amount of the grant to the financing of the activity for which it was requested, and to maintain the allocation of the investments to the subsidised activity.

22. Interpretation and implementation

The President of the IEB may issue such resolutions, circulars and instructions as may be necessary for the interpretation and implementation of this call.

23. Revocation

23.1. In accordance with Article 43 of the Consolidated Text of the Subsidies Act of the Balearic Islands, the grant shall be revoked where, following a valid and lawful award decision, the beneficiary wholly or partially fails to comply with the

obligations or commitments on which the effectiveness of the grant award is conditional.

23.2. As a consequence of the revocation of the grant, the award decision shall become ineffective, in whole or in part, and the recovery of the amounts unduly received shall be required.

24. Recovery

24.1. The recovery, in whole or in part, of the amounts received, together with the requirement to pay late-payment interest from the time the grant was paid until the date of the resolution approving the recovery, shall apply in the cases provided for in Article 44.1 of the Consolidated Text of the Subsidies Act of the Balearic Islands.

Furthermore, where the grant award resolution has been declared invalid on any of the grounds of nullity or voidability established in the applicable legal framework, the competent body shall, where appropriate, initiate recovery proceedings for the amounts paid.

24.2. Recoverable amounts shall be considered public-law revenue and may be enforced through administrative enforcement proceedings.

24.3. In cases of partial non-compliance or partial justification, the amount received shall be recovered by applying a reduction percentage in accordance with the nature of the non-compliance.

24.4. Where the beneficiary wishes to carry out a voluntary repayment of part or all of the grant received, they must notify the IEB in writing so that the necessary documentation may be provided in order to effect the recovery of the unapplied balances, together with any interest accrued.

25. System of infringements and penalties

Administrative infringements in the field of subsidies shall consist, where intent, fault or simple negligence is involved, of the actions or omissions of beneficiaries provided for in Articles 51, 52 and 53 of the Consolidated Text of the Subsidies Act of the Balearic Islands, to which Title V of that Act shall apply.