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O TURISME, CULTURA  
I ESPORTS  
B INSTITUT ESTUDIS  
/ BALEÀRICS

## **Decision by the president of the Institute of Balearic Studies issuing a call for applications for funding to support the external projection of publication and promotion of literature, thought, comics and illustration of the Balearic Islands for 2024**

The Institut d'Estudis Baleàrics (IEB) is a public business entity created by article 40 of Law 13/2014, of 29 December, on the general budgets of the Autonomous Community of the Balearic Islands for 2015. (BOIB No. 178, 30 December 2014). The IEB, in accordance with its Statutes, approved by Decree 48/2018, of 21 December (BOIB no. 160, of 22 December 2018), has its own and differentiated legal personality, and capacity to act and full management autonomy, without prejudice to the guardianship relationship of the Administration of the Autonomous Community.

Among the objectives of the IEB, according to section *f*) of article 5 of its Statutes, is the promotion of cultural activities related to the exchange and the relationship between Mallorca, Menorca, Ibiza and Formentera, and between the Balearic Islands and abroad.

The Strategic Plan for Subsidies of the Autonomous Community of the Balearic Islands for the years 2021-2023, approved by means of the Agreement of the Governing Council of 20 December 2021 (BOIB no. 175, of 23 December 2021), provides the call for grants to support the external projection of the edition and promotion of literature, thought, comics and illustration of the Balearic Islands

The aforementioned Strategic Plan for Subsidies of the Autonomous Community of the Balearic Islands for the years 2021-2023 was extended by means of the Agreement of the Governing Council of 22 December 2023 (BOIB no. 173, of 23 December 2023) until the new Strategic Plan for Subsidies for the years 2024-2026 is approved and its effects are deployed.

Article 30.26 of the Statute of Autonomy of the Balearic Islands, approved by Organic Law 1/2007, of 28 February (BOIB no. 32, of 1 March 2007), provides that the Autonomous Community has the competence to promote the creation and production of theatrical, musical, cinematographic and audiovisual, literary, dance and combined arts, as well as the competence to make it national and international.



To this end, the purpose of this Resolution is to call for grants in accordance with the Revised Text of the Law on Subsidies, approved by Legislative Decree 2/2005, of 28 December (BOIB no. 196, of 31 December), and the Order of the Minister of Education and Culture of 1 July 2009 establishing the regulatory bases for subsidies in the field of education and culture (BOIB no. 100, of 11 July of 2009).

For all this, in accordance with the provisions of article 15 of the Revised Text of the Law on Subsidies, approved by Legislative Decree 2/2005, of 28 December, articles 107.3, sections 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), Regulation (EU) no. Commission Regulation (EC) No 1407/2013 of 18 December 2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid (OJ L 352 of 24 December 2013), and making use of the powers attributed to me by article 10.1.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 2024, 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



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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

Jaime Bauzá Mayol

## **ANNEX 1**

### **Call**

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## 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 16 September 2023 and 15 September 2024, for lines *a)* and *c)*, and for the period between 1 December 2023 and 31 December 2024, for line *b)*, in order to promote exchange and cultural relations between Mallorca, Menorca, Ibiza and Formentera and between the Balearic Islands and abroad.

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

*a)* Support to 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 to publishing literary 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:

- publication of translations of works by natural or resident authors in the Balearic Islands with distribution outside the Balearic Islands,
- publication of originals by natural authors or residents of the Balearic Islands,
- publication 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 to activities to promote literature, thought, comics and illustration in the Balearic Islands.

You can apply for the following projects:

- 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.

1.3. Projects that violate the rights of LGTBI groups, women's rights and human rights cannot be subsidized.

## **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. Expenditure that is actually paid before the end of the justification period is considered to have been incurred.

2.3. The eligible expenses are the following:

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

- For travel, tourist class tickets and vehicle rental 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 0,262384 € per kilometre.

2.3.2. 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)

2.3.3. 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 €100 per person per night.
- Mileage for road trips that are not made by public transport, with a maximum price of € 0,262384 euros per kilometre.

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:

- The cost of renting the space.
- Travel costs of people working for the applicant company, with a maximum of two people.
- 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 €100 per person and night.

2.3.4. 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 30% of the eligible expenses.

2.4. The ineligible expenses are the following:

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

- The displacement of people who are not working for 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.

2.4.2. 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 self-published works through commissioned publishers nor digital desktop publishing 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. The organization of literary contests is also excluded.

If it is a co-authorship, a minimum of 50% of the authors must be of Balearic origin or resident in the Balearic Islands. Otherwise, the edition of this book will not be subsidized.

Only one title can be submitted per application.

2.4.3. 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 paper to print books or other uses, computers, photocopiers, faxes, furniture or other similar items.
- In general, lunches and dinners, or representation expenses.

2.4.4. 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 2024.

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, publishers, organizers of literary festivals requesting mobility for Balearic authors, 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) Submit the application in the terms and with the requirements established in sections 6, 7 and 8 of this call.
- c) Be up to date with refunding obligations of grants in the terms established by law.
- 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.

## 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 on 1 March and will remain open until 15 September 2024.

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> and they must be duly completed in the form established in article 16 of Spanish Law 39/2015. It is advisable to fill in the annexes of the call with a word processor.

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. Applications can be submitted in the following ways:

a) Through the telematic procedure that you will find at the website of the CAIB, compulsory for legal persons and preferred way for physical persons.

b) In the registries and offices provided for in article 16 of Law 39/2015, of 1 October, of on the common administrative procedure of public administrations, optional for physical persons.

Applications submitted on paper for registration will be submitted on separate sheets (not bound and without any type of joint), all printed on one side or all printed on both 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 a comparison of the copies provided, so the exhibition of the original document or information may be required.

If the registration office where the documentation is presented does not state the exact time of presentation, the application will be considered presented at 11:59 p.m. on the day of registration.

At any time, in the case the subsidy is granted, the original documentation may be required to compare it with the one presented.

6.7. 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. Number of applications and term of execution of the projects**

7.1. Each beneficiary can submit, in this call, a maximum number of three applications in line *a*). With regard to lines *b*) and *c*), there is no established maximum number of applications that can be submitted, but the maximum amounts per call that can be awarded to each beneficiary will be taken into account, set in point 17.2.

7.2. The subsidised activity must be carried out as established below:

- lines *a*) and *c*): between 16 September 2023 and 15 September 2024.
- line *b*): between 1 December 2023 and 31 December 2024.

## **8. Documentation**

8.1. The original application document must be submitted using the standard form (annex 2), which can be downloaded at the Electronic Office of the CAIB and on the following website: <http://www.iebalearics.org>, 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: copy 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 copy of the Tax Identification Number [NIF] of the legal person and a copy 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, in accordance to the criteria set out in point 11.

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 travelling.
- 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 (see point 11).

*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/illustrator 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 proves the working relationship between the applicant entity and the people who participate in the activity that is the object of the subsidy.

*h*) If applicable, 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*) 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 have to be presented only in the event that the IEB has not been authorised to make the telematic consultation (see the corresponding authorisation in annex 3).

k) If applicable, the application for authorization to make expenses with related persons or entities (annex 4).

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, regime of the procedure and instructing body**

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 shall be resolved in two terms. In the first resolution term, applications submitted until 30 April 2024 will be valued. In the second term, the rest of the files will be valued, once the submission deadline has expired.

9.3. The competent body to instruct the procedure to process applications is the direction of the Institute of Balearic Studies.



9.4. If the file does not contain the documentation required as a requirement to participate in the call, a request for amendment can be made. No document that can be assessed can be required or provided.

## **10. Correction of errors in applications**

10.1. Once the investigating body has reviewed all the applications received, it must draw up a list of admitted and excluded applications, in which it must be specified, where appropriate, the deficiencies and missing documents detected in the documentation presented. This list will be published at the Electronic Office of the CAIB and on the following website: <http://www.iebalearics.org>

10.2. Applicants will have ten working days from the day after the publication of the list to correct the deficiencies detected in the application or accompanying documentation. The amendments must be presented in accordance with the provisions of article 16.4 of Law 39/2015, of 1 October, on the common administrative procedure of public administrations.

10.3. In accordance with the provisions of article 5.5 of the regulatory bases for subsidies in the field of education and culture, in the event that the interested parties do not correct the deficiencies in their application within the set deadline, it will be considered that they withdraw and the file will be archived without any further procedure, with the previous resolution in the terms provided for in article 21.1 of Law 39/2015, of 1 October, on the common administrative procedure of public administrations.

10.4. Once the deadline for presenting amendments has passed, and after the examining body has reviewed them, a report will be issued with the result of the amendments, which will be the final resolution of admitted and excluded applicants.

## **11. Amount of the grant and assessment criteria**

11.1. For mobility line *a)* requests, the amounts are granted in accordance with what is indicated below. In addition, if in any of the two terms the credit of the call is used up and there are applications pending to receive aid, a proportional reduction will be applied to the remaining credit of the line.

*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 €60 per person for travel and €100 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 €100 for accommodation per person and night.
- The cost of accreditation or registration in fairs or professional events can be included.

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 €100 for accommodation per person and night.
- If one or more activities are carried out in several towns: a maximum of €250 per person for travel and €100 for accommodation per person and night.
- The cost of accreditation or registration in fairs or professional events can be included.

The limit per trip is €400.

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 €100 for accommodation per person and night.
- If one or more activities are carried out in several towns: a maximum of €250 per person for travel and €100 for accommodation per person and night.
- The cost of accreditation or registration in fairs or professional events can be included.

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 €350 per person for travel and €100 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 €100 for accommodation per person and night.
- The cost of accreditation or registration in fairs or professional events can be included.

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 €1,000 per person for travel and €100 for accommodation per person and night.
- If one or more activities are carried out in several towns: a maximum of €1,200 per person for travel and €100 for accommodation per person and night.
- The cost of accreditation or registration in fairs or professional events can be included.

The limit per trip is €1,500.

11.2. Editorial projects, in line *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).
- For classical authors 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 the applicant has participated in fairs in the last three years: 4 points.
- For publishers outside the Balearic Islands, if they have published other Balearic authors: 4 points.
- If the applicant has participated in international fairs in the last three years: 2 points.

e) Quality and interest of the project (from 0 to 10 points).

- Thematic interest of the proposal: from 0 to 5 points.
- Clarity of project writing and consistency of approach: from 0 to 5 points.

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, gender and/or LGBTI perspectives): 5 points.

Maximum score for this section: 100 points.

11.3. Promotion projects, in line 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) Quality and interest of the project (from 0 to 10 points).

- Interest of the promotional activity: from 0 to 5 points.
- Clarity of project writing and consistency of approach: from 0 to 5 points.

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 gender and/or LGBTI perspectives): 5 points.

Total score: 100 points.



11.4. Regarding the projects of line *b*), it is expected that projects to publish works that have previously obtained a subsidy in the calls for subsidies to support the creation of the performing arts, music sectors, literature, comics and illustration, visual arts and audiovisual of the Balearic Islands (publication of final results at BOIB no. 216, 31 December 2020; BOIB no. 35, 10 March 2022; BOIB no. 15, 2 February 2023; BOIB no. 20, 10 February 2024).

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.

11.5. The minimum score to obtain a subsidy in lines *b*) and *c*) is 50 points, in accordance with the criteria established in sections 11.2 and 11.3.

11.6. Regarding the criteria in sections 11.2 and 11.3, a score of 1 point corresponds to 0.8% of the eligible amount, which is gradually increased to 80%, which corresponds to 100 points. In addition, if in any of the two terms the credit of the call is used up and there are applications valued in more than 50 points, a proportional reduction will be applied to the remaining credit of each of the lines.

11.7. 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.

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

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

12.1. For the evaluation of the submitted applications, two Evaluation Committees shall be constituted. These Committees will value the projects of line *b*) and line *c*) according to the following criterium: literature and thought projects, on one side; comic and illustration projects, on the other side.

12.2. Each Evaluation Committee shall be made up of the following people:

- President: the director of the IEB or the person to whom he delegates the chair of the Committee (with voice, but without vote).
- Members: a minimum of three prestigious professionals appointed by the IEB (with voice and vote) and an IEB technician (with voice, but without vote).
- Secretary: an IEB technician (with voice, but without vote).

12.3. The composition of the Evaluation Committee will be published together with the list of admitted and excluded applications.

12.4. Regarding the constitution and operation regime, the Committees must be 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 director of the IEB is responsible for the processing of requests, their ordering and instruction.

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 Evaluation Committees are responsible for examining the applications submitted and issuing the report that must serve as the basis for preparing the proposed resolution.

The Evaluation Committees will meet twice per call. In the first session, the files submitted until 30 April 2024 will be graded. In the second session, the rest of the files will be graded, once the submission deadline has ended.

13.4. 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.

13.5. 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*.



13.6. 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.

13.7. 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.

13.8. Once the provisional results have been published at the IEB website, the beneficiaries have to notify the body that issued them of their acceptance (annex 5) or the waiver of the subsidy.

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

13.10. In case of resignation, it must be communicated using the standardised model (annex 6).

#### **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 (annex 4).
- 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.

15.4. In order to get prior and express authorisation to subcontract expenses with related persons or entities, annex 4 (request for authorization of expenses with related persons) must be attached to the application and the documentation proving that the budgeted price corresponds to a market price.

## **16. Market value**

In no case, the amount of subsidized expenses cannot be higher than the market value. The IEB can check the market value of subsidized expenses, in accordance with article 41 of the revised text of the Balearic Islands Subsidies Law.

## **17. Maximum and minimum amounts of grants**

17.1. The maximum amount that can be awarded to each application is as follows:

- a) For line a) Mobility, maximum amounts appearing in point 11.1 will be applied.
- b) For line b) Publishing, €6,000 (six thousand euros) per application.
- c) For line c) Promotion, €2,000 (two thousand euros) per application.

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

- a) For line b) Publishing, €15,000 (fifteen thousand euros) per beneficiary.
- b) For line c) Promotion, €5,000 (five thousand euros) per beneficiary.





17.3. 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.

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

17.5. 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.

17.6. The minimum amount for which an application will be processed is €150. If the requested aid is lower, the project will be discarded in the resolution of admitted and excluded applications.

## **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. In the case of grants over € 2,000, payment can be made from the date on which the grant is definitively resolved. It will be done as follows:

- a) A first payment of 50% of the subsidy, at the time the resolution of concession is published in the *Official Gazette of the Balearic Islands*.
- b) A second payment with the rest, once the activity has ended and the supporting documentation has been submitted, as indicated in point 18 of this call.

18.3. 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.

18.4. 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.

18.5. 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 twenty 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 must be issued and paid prior to the end of the justification period.

19.3. The justification of the subsidised activity must be carried out with the presentation of the supporting account through the standardised model (annex 7), 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.

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

Receipts are not accepted as accounting documents justifying expenses.

d) It is considered supporting documentation to prove the payment of bank statements or other equivalent documents that allow to follow an appropriate audit trail. To this end, it is considered supporting documentation to prove payment sufficiently:

— In the case of transfers, the transfer order and the bank statement in which the payment is charged. Transfer orders must include the identification of the payee and the payer. The payer must be the beneficiary of the aid and his / her NIF and company name must be stated. Transfer orders must also indicate the concept with which the payment is ordered and the reference to the corresponding invoice number or numbers. If the payment document does not refer to the invoices, it must be accompanied by additional documentation to verify the correspondence between the expense and the payment.

— In the case of payments made by credit or debit card, the payment order and the bank statement in which the payment is charged. Payment orders must include the identification of the payee and the payer. If the payment document does not refer to the invoices, it must be accompanied by additional



documentation to verify the correspondence between the expense and the payment.

— In the case of grouped payments, the bank statement, as well as the breakdown of each of the payments included in the submission.

— In the case of payment by registered check, promissory note, bills of exchange or similar, the beneficiary must provide a copy of the document and a copy of the bank statement proving the charge.

— No cash or cash receipts will be accepted.

— No justification for payment of compensation is accepted.

— In the event that the amount of the transfer does not match the amount of the invoice, a clarification note and additional documents proving this amount must be provided.

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).

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 grants 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. Beneficiaries cannot obtain aid for the same concepts that are derived from other calls for aid from the Council 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 the cases not foreseen in the previous paragraph, these grants are compatible with other grants awarded to the beneficiaries for the same purpose, although the amount derived from the sum of all grants may not be more than cost of the subsidized 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 provisional results the acceptance or renouncement of the provisional results, using the standard model in the case of resignation (annex 6), 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 provisional results at the IEB website 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, with the aid request or with the obtention 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 Tourism, Culture and Sports 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 Tourism, Culture and Sports. 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)* Invite the IEB to the public presentation of the event or subsidized activity, state the collaboration of the IEB in press releases and other similar publicity material and mention the official accounts of the IEB on the various social networks.
- j)* Reintegrate the funds received in the cases provided for in article 44 of the Consolidated Text of the Balearic Islands Subsidies Law.
- k)* 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.
- l)* Notify the IEB, at least ten business days in advance, of the performance of any public act related to the subsidised activity.
- m)* Carry out the activity or investment that encourages the award of the grant in the form and within the period established in this call. Any change in the project or schedule must be communicated before the end of the execution period to the investigating body, which may or may not accept the requested modification. Uncommunicated changes may result in total or partial revocation of the grant.
- n)* Allocate the amount of the grant to the financing of the action for which it has been requested, and maintain the allocation of the investments to the subsidized 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 offences and penalties**



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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.