

APPENDIX II

Call for applications, for the financial year 2023, for subsidies aimed at promoting new economic models for the audiovisual industry for the production of cinematographic and audiovisual works in the Valencian region.

One. – OBJECT AND PROVISION THAT ESTABLISHES THE REGULATORY RULES.

1. To award, by means of a competitive tendering procedure, subsidies for the financial year 2023 aimed at promoting the audiovisual industry and employment in the sector within the Valencian region through the financing of production projects, including post-production, of cinematographic and audiovisual works of Spanish or foreign nationality in which expenses are incurred within the Comunitat Valenciana.
2. The regulatory rules to which this call for applications is subject are those contained in the Appendix to Council Decree Law 5/2023, of 16 March, approving the measures necessary for granting aid to promote a new economic model for the audiovisual industry in the production of cinematographic and audiovisual works in the Valencian region, published in Generalitat Valenciana Diari Oficial no. 9557 on 20 March 2023 and amended by this Order.
- 3.- The conditions to be met by applications under this call for applications are those set out in the above-mentioned regulatory rules, which are supplemented as necessary by this call for applications.

Two. - FINANCING OF THE AID:

1. The amount of the aid will be covered by the Generalitat's own funds and will be charged to the competitive tender subsidy line S1290000 of budget programme 54210, Section 21 Directorate and General Services, corresponding to the Regional Ministry of Innovation, Universities, Science and Digital Society. This line has been created through the modification of Law 9/2022, of 30 December, on the Budget of the Generalitat for the financial year 2023, which is implemented in Article 4 of Decree-Law 5/2023, of 16 March.
2. A maximum overall amount of €6,500,000 will be earmarked for funding the grants, spread over the years 2023, 2024 and 2025.
The amount corresponding to the 2023 annuity is 2,500,000 euros, while those corresponding to the 2024 and 2025 annuities will amount to 3,500,000 euros and 500,000 euros, respectively, although they will be conditional on the existence of adequate and sufficient credit to cover them in the corresponding Generalitat budget laws for the respective budget years.
3. This overall amount may be increased up to a maximum of €10,000,000 in the event that any of the cases are met as provided for in Article 11.2 of Council Decree 77/2019, of 7 June, regulating the procedure for the management of the Generalitat's budget.

The implementation of the maximum additional amount is subject to a declaration regarding the availability of credit as a result of the circumstances indicated in the aforementioned Article 11.2 of Council Decree 77/2019, of 7 June, and, where

applicable, prior approval of the appropriate budget amendment at a time prior to the decision to award the subsidy. This increase must be published in the Generalitat Valenciana Diari Oficial, and will not imply the opening of a period for submitting new applications.

If the increase makes it possible to issue a supplementary decision on the award of the subsidy, applications may be included which, although they meet all the requirements, were not initially awarded because the appropriation was exhausted.

Three. – ELIGIBLE ACTIVITIES AND BENEFICIARIES

1. Eligible activities will be those that meet the requirements established in the regulatory rules and in this call for applications and that begin after this call for applications and end before 31 October 2025, this being the maximum date for the verification of the aid.

2. The beneficiaries of this aid may be the legal entities referred to in the regulatory rules, provided that they meet the requirements established in these rules and those additionally established in the following paragraphs.

Four. - TYPE AND LEVEL OF AID

1. The aid amount will be 25% of the qualifying local expenditure in the Valencian region for each project, provided that the minimum expenditure requirements in the Comunitat Valenciana and the intensities established in the rules governing this call for applications are met.

2. The amount of aid is granted per cinematographic or audiovisual production. The same production company may apply for aid for a maximum of two cinematographic or audiovisual projects in this call for applications.

3. Without prejudice to the foregoing, the maximum amount of aid to be received by each beneficiary company in this call may not, in any case, exceed 1,500,000 euros, provided that this amount does not exceed the limits set out in the rules.

4. The amounts of the aid and limits provided for in this call will be subject, in all cases, to the intensity limits established in the regulatory rules.

Five. – APPLICATION DEADLINE AND SUBMISSION METHOD

1. The deadline for submitting applications will be 30 calendar days and this period will begin the day after the publication of this call for applications in the Generalitat Valenciana Diari Oficial. Only applications that have been recorded in the Generalitat's online portal before 24:00 hours on the last day of the submission period will be accepted.

2. Only one application per audiovisual production project may be submitted. If more than one application is submitted, only the application submitted last within the submission period will be taken into account.

3. The submission of applications and processing of the procedure will be carried out online as the applicants are legal entities, which are obliged to interact with the Generalitat through electronic means under the terms of Article 14 of Law 39/2015, of 1 October, on Common Public Administration Administrative Procedures. These actions will be carried out through the Generalitat online portal corresponding to this procedure, on <https://innova.gva.es/es/web/subsecretaria-innova/procediments>

4. Applications must be formalised using the standard form available on the online portal, accompanied by the documentation specified in this call for applications and must be signed electronically by the legal representative of the applicant organisation using an advanced electronic signature based on a recognised certificate, in accordance with the provisions of Council Decree 220/2014, of 12 December, approving the Regulations for Online Administration in the Comunitat Valenciana, and issued by the Generalitat or by any other certification service provider with which the Generalitat has signed the appropriate agreement.

Six. - DOCUMENTATION

In general, the application must be accompanied by the documentation provided for in the rules and, in particular, that indicated below:

1. General documentation:

- a) Applications made by **companies with tax residency in Spain** must be accompanied, in all cases, by a certificate of registration in the Comunitat Valenciana Administrative Register of Audiovisual Companies or in the Administrative Register of Cinematographic and Audiovisual Companies held by the Institute of Cinematography and Audiovisual Arts or in any other administrative register listing audiovisual companies in Spain, or by an application for registration in the Administrative Register of Audiovisual Companies held by the Comunitat Valenciana.

In addition, the following documentation must be submitted:

- (i) If the applicant company is not registered in the Comunitat Valenciana Register of Audiovisual Companies, in the Administrative Register of Cinematographic and Audiovisual Companies held by the Institute of Cinematography and Audiovisual Arts or in any of the administrative registers listing cinematographic or audiovisual companies in Spain, and unless authorised by the Administration to consult them:
- Certified photocopy of the ID card or passport of the person acting as representative of the production company, as well as a document accrediting that the person is authorised to represent the company, in accordance with Article 5 of Law 39/2015, of 1 October, on Common Public Administration Administrative Procedures.
 - Tax ID No. of the production company.
 - Certified photocopy of the deed of incorporation, as well as of those legal acts that must be registered in the companies register, in accordance with the provisions of Articles 94 et seq. of Royal Decree 1784/1996, of 19 July, which approves the Companies Register Regulations or, in the case of applicants established in other Member

States of the European Union, an equivalent document accrediting the existence of said entity in accordance with the applicable legislation.

- (ii) If the applicant company is registered in the Comunitat Valenciana Register of Audiovisual Companies, in the Administrative Register of Cinematographic and Audiovisual Companies held by the Institute of Cinematography and Audiovisual Arts or in any of the administrative registers listing cinematographic or audiovisual companies in Spain:
 - Sworn statement by the person acting as representative of the production company stating that the aforementioned documentation is deposited in the file corresponding to the company in the Comunitat Valenciana Administrative Register of Audiovisual Companies or in the Administrative Register of Cinematographic and Audiovisual Companies held by the Institute of Cinematography and Audiovisual Arts or in any of the administrative registers listing cinematographic or audiovisual companies in Spain, also stating that it is valid and that the data contained in the aforementioned file has not undergone any modification.
- b) Applications made by companies with tax domicile in a European Union Member State must be accompanied by the following documentation:
 - (i) Sworn statement by the person acting as representative of the production company stating that the company is authorised to carry out production activities in the European Union, providing all the necessary supporting documentation to this effect.
 - (ii) Tax residence certificate issued by the competent authorities in the country of residence.

2. **Administrative documentation:**

- a) In the case of co-productions, an agreement between the co-producers designating one of them as beneficiary, assuming joint and several responsibility for compliance with the regulatory rules and this call for applications by all of the co-producers.
- b) Sworn statement regarding the subsidies, aid, income or resources requested, received or granted and pending receipt by other administrations or public and private institutions for the same purpose and which are used to finance the subsidised activities, justifying the amount thereof with documentary evidence.
- c) Bank details, account number, agency and name of the entity where the applicant wishes to receive the aid if awarded. The company applying for the subsidy must be the holder of the current account.

- d) Sworn statement by the applicant company regarding compliance with the legislation on the integration of people with disabilities into the labour market, or, where applicable, exemption from this obligation, in accordance with the provisions of Article 7 of Generalitat Valenciana Law 11/2003, of 10 April, on the Statute of People with Disabilities and Generalitat Valenciana Council Decree 279/2004, of 17 December, which regulates measures for administrative contracting procedures and the awarding of subsidies to promote the employment of people with disabilities.
- e) Sworn statement that the applicant does not fall under any of the prohibitions for obtaining the status of beneficiary specified in point 2 of Article 13 of the General Subsidies Act and, in particular, that the applicant is not in debt to the Generalitat Valenciana for the reimbursement of subsidies.
- f) Accreditation that the applicant company is registered for Economic Activities Tax (IAE), by presenting the registration and, if applicable, the latest IAE receipt or, in the case of applicants established in other Member States of the European Union, an equivalent document.
- g) Authorisation or opposition so that the investigating body can check or obtain information on compliance with tax and Social Security obligations from other bodies, administrations or information providers by electronic means. In the event of opposition, the applicant must provide the relevant supporting documents, valid for six months from the date of issue.
- h) Proof of compliance with the payment deadlines stipulated in Law 3/2004, of 29 December, which establishes measures to combat late payment in commercial transactions, in the manner stipulated in Article 13.3 bis of Law 38/2003, of 17 November, the General Subsidies Act.

3. Documentation relating to the cinematographic or audiovisual production:

- a) In the case of co-productions, a certified copy of the co-production contract must be provided.
- b) Accreditation by the production company that it holds the corresponding ownership and/or assignment of intellectual property rights or the necessary authorisations from the corresponding rights holders to carry out the production, including, where appropriate, post-production, of the cinematographic or audiovisual production for which the aid is requested.
- c) Synopsis of the script (maximum 10 pages).
- d) Professional background of the applicant production company or, where applicable, that of the company commissioning the production.
- e) Production budget and expenditure plan: determination of the investment and local expenditure to be made in the Comunitat Valenciana, listing, from the total budget: contracts for the provision of services and supply of goods, work contracts to be signed, number of overnight stays in hotels in the Comunitat Valenciana, and expenditure, in general, to be made in or from the territory of

the Comunitat Valenciana as part of the audiovisual production, indicating the amount expected to be made by item and annual payment. Expressly indicating the planned distribution by annual instalments of the local expenditure to be incurred, within the three years of validity of the call, taking into account that the maximum to be included in each annual instalment is fifty percent of the total eligible local expenditure foreseen.

- f) A detailed financing plan, duly documented by providing, where appropriate, the contracts or agreements signed for this purpose, with special reference to the contributions, subsidies or aid requested and, where appropriate, obtained from other administrations or public or private institutions for the cost to be incurred in the Comunitat Valenciana.
 - g) Marketing plan for the cinematographic or audiovisual production.
 - h) Shooting plan, including shooting time, dates and locations.
 - i) Composition of the technical and artistic team, with the presentation of written statements indicating the knowledge and interest of the main members of these teams or contracts formalised with them. Career path of the creative team (director, scriptwriter, director of photography, music composer) and the executive producer.
 - j) Service companies involved in the production project.
 - k) Copies of contracts for marketing rights to third parties, including, but not limited to, television channels and audiovisual platforms.
 - l) Evidence of compliance with the requirements defining the nature of the cinematographic or audiovisual production to be produced in the Comunitat Valenciana in accordance with the criteria established in Point Nine of the rules governing this call for applications.
 - m) Completed and signed summary sheet for the audiovisual project.
 - n) Self-assessment of the alleged merits subject to assessment in accordance with the objective criteria established in Point Sixteen of the regulatory rules governing this call for applications.
 - o) Sworn statements from the applicant company on the following points:
 - Self-assessment carried out, as indicated in section n) above.
 - Nature of the cinematographic or audiovisual production to be produced in the Comunitat Valenciana in accordance with the criteria established in Point Nine.
 - "Green audit". Proof that sustainability measures have been applied in the production of the subsidised project.
 - Budget and expenditure plan as outlined in e) above.
4. The documents that have a standard form available on the website identified in this call must be completed in accordance with these forms.
5. In accordance with Article 28 of Law 39/2015, of 1 October, on Common Public Administration Administrative Procedures, the applicant entities are responsible for the veracity of the documents they submit, and the managing bodies may, having given suitable justification, request the comparison of the copies provided with the original, for which purpose they may require the original document or information to be provided, without prejudice to the powers of verification, control and inspection attributed to the Public Administrations.
6. If the application does not include all the required information or if any documentation specified in the rules is missing, the applicant company will be asked

to rectify these defects within a period of ten working days, with the warning that, if it fails to do so, it will be considered to have withdrawn its application.

7. The Technical Assessment Committee regulated in the rules may ask the applicant company to appear in person or to provide the documents or information it considers necessary in order to assess the project for which the aid is requested.
8. Notwithstanding the above, after the deadline for submission of applications, no documentation may be provided to accredit the merits claimed, and in the event that it is provided, it will not be taken into consideration for the purposes of assessing the award criteria.
9. Falsified content or information that does not correspond to reality will not be assessed, and will be grounds for rejecting the application in the decision issued by the competent body, or, where appropriate, for revoking a grant already awarded, without prejudice to the application of the corresponding penalties.
10. By submitting the application, the companies concerned authorise the Generalitat to use the subsidised projects for any promotional initiatives or activities deemed necessary to publicise and promote them.
11. Pursuant to Article 22.4 of the Regulations to the General Subsidies Act, submission of the grant application entails the applicant's authorisation for the instructing body to directly obtain accreditation of the circumstances set out in Articles 18 and 19 of said Regulations by means of online certificates.

Seven. - ASSESSMENT CRITERIA

The applications submitted will be assessed in accordance with the provisions of the rules governing this call for applications.

In the event that different projects have equal points, the tie-breaking criteria established in the regulatory rules will be applied.

Eight. - AWARD, DECISION AND NOTIFICATION PROCEDURE

1. The award procedure will be as set out in the rules governing this call for applications.
2. The Undersecretary's Office of the Regional Ministry for Innovation, Universities, Science and the Digital Society will act as the instructing body, carrying out as many actions as are necessary to ensure the successful completion of the procedure.
3. The composition and procedural rules applicable to the Technical Assessment Committee will be governed by the provisions of the regulatory rules of this call for applications.
4. Once the Technical Assessment Committee has issued its report on its assessment of the applications, the instructing body will draw up a reasoned proposal with the provisional decision to award aid, which will, as a minimum, specify the list of applications to which it proposes to award the subsidy and the amount of aid it proposes to award, as well as the list of applications to which it proposes to refuse to award the subsidy and those applications that have been rejected.

This proposal will be notified to the interested parties through the website <https://innova.gva.es/es/web/subsecretaria-innova/procediments> and a period of ten working days from its publication will be allowed for the submission of further statements.

A hearing may be dispensed with where no facts, arguments or evidence other than those put forward by the parties concerned are presented or taken into account in the proceedings. In this case, the proposed decision will become final. Failure to submit any statement within the established deadline will be understood as acceptance of the assessment.

The Technical Assessment Committee, having seen the statements and any possible withdrawals and new additions, or once the period for statements has elapsed without them having been made, will issue a final report that will serve as the basis for the final decision to be formulated by the instructing body and this will be notified to the interested parties through its publication on the online portal indicated in this section.

In any case, the file must include a report from the instructing body stating that, according to the information in its possession, the beneficiaries meet all the necessary requirements for access to the aid.

The proposed entities, within a period of ten working days, must express their acceptance of the subsidy by submitting the corresponding letter via the aforementioned online portal, and they must register their identification and bank details via the following link: https://www.gva.es/ES/inicio/procedimientos?id_proc=22648, in accordance with the resolution of 16 June 2022, issued by the Regional Minister of Finance and Economic Model, which approves the implementation of the PROPER computer system and regulates the automated administrative actions of the Intervention by the Generalitat Valenciana, in accordance with the provisions of Order 2/2022, issued by the Regional Ministry of Finance and Economic Model, which regulates the actions or procedures for registering, modifying and deleting the personal identification and banking data of individuals and legal entities that are economically related to the Generalitat Valenciana. Failure to carry out the required actions within the time limit laid down in this section will be deemed to constitute a waiver of the subsidy awarded.

Withdrawals and retractions occurring within this period may be covered by applications rejected for lack of credit until the available credit is exhausted, in the order established in the proposal for a final decision.

Once the above procedures have been verified, the head of the Regional Ministry of Innovation, Universities, Science and Digital Society will approve the awarding of the aid. This decision will have the content established in the regulatory rules, will expressly establish its amount and will incorporate the conditions, ancillary obligations and conditions to which the beneficiary entity must adhere.

5. Projects that exceed the minimum score of 50 points but are not nominated by the Committee, as the budget has been exhausted by those preceding them in order of highest to lowest score, will constitute a reserve list which may be eligible for support if those nominated at the outset should, for whatever reason, lose their entitlement. The projects on the reserve list will also be selected from the highest to the lowest score obtained.

6. The decision must be issued and published no later than 2 months after the deadline for submission of applications.
7. If, once the period for resolution and notification has elapsed, the body competent to make a decision has not notified its decision, the interested parties will be entitled to consider their applications for the aid to have been rejected due to administrative silence, all without prejudice to the obligation on the Administration to make an express decision.
8. The resolution will be notified by publication in the Generalitat Valenciana Diari Oficial, which will replace the individual notification of the resolution, in accordance with the provisions of Law 39/2015, of 1 October, on Common Public Administration Administrative Procedures.
9. A contentious-administrative appeal may be lodged against the aid decision, which will put an end to the administrative proceedings. Said appeal may be lodged before the Contentious-Administrative Chamber of the Comunitat Valenciana High Court of Justice, within two months of the day following its publication in the Generalitat Valenciana Diari Oficial, in accordance with the provisions of Articles 8, 10.1.a) and 46 of Law 29/1998, of 13 July, which regulates contentious-administrative jurisdiction. Alternatively, an appeal for reconsideration may be lodged within one month of the day following publication in the Generalitat Valenciana Diari Oficial, in accordance with the provisions of Articles 123 and 124 of Law 39/2015, of 1 October, on Common Public Administration Administrative Procedures.
10. Any circumstance or modification that occurs in the project submitted must be communicated to the Undersecretary's Office of the Regional Ministry of Innovation, Universities, Science and Digital Society within ten working days of its occurrence. In the event that this occurs after the subsidy has been awarded, the Technical Assessment Committee, in view of the modifications proposed, the criteria for awarding the aid and the other conditions established in this call, will issue an assessment report to the instructing body, which will make a proposal for a resolution to be submitted to the body responsible for issuing the resolution, which will confirm, revoke or modify the aid awarded. Acceptance of the amendment will nevertheless require that the purpose for which the amendment was granted is not altered and that the rights of third parties are not prejudiced. The decision must be issued and notified by personal notification within a maximum period of fifteen days from the date of submission of the application, after which the application may be deemed to have been withdrawn.

Nine. - VERIFICATION AND PAYMENT OF THE SUBSIDIES.

1. The deadline for submitting the verification of the expenditure financed by this call is 31 October 2025. The verification will be presented online through the Generalitat electronic portal corresponding to this procedure. (at the following URL <https://innova.gva.es/es/web/subsecretaria-innova/procediments>)
2. The verification must be provided in the manner indicated in the rules and within the deadlines set out below, without prejudice to the possibility of extensions being

awarded, provided that they are sufficiently justified and can be charged to the corresponding budget year.

3. Companies benefiting from multiannual aid under this call for applications must:
 - a) Before 30 November 2023: Verify the expenditure incurred on the production for an amount at least equal to the part of the subsidy fixed for that year. Expenditure incurred by accredited producers will be taken into account for this purpose. In the latter case, the co-production contract must be provided together with the verification if it was not submitted with the application for the aid. Beneficiary companies may also submit a bank guarantee for the amount of the grant awarded for that year or guaranteeing only the amount of the year for which expenditure is not documented. The guarantee will have an indefinite duration, remaining in force until, once the audit of the total expenses for the amount of that year has been presented, the extinction of the guaranteed obligation and the cancellation of the guarantee is certified. The amount of each annuity will be reduced if the expenditure credited is less than the amount awarded for that year.
 - b) Before 30 November 2024: Beneficiary companies will have to verify expenditure incurred in production for an amount at least equal to the part of the grant fixed for that year. Expenditure incurred by accredited producers will be taken into account for this purpose. However, for the purposes of verification, beneficiary companies may also provide a bank guarantee for the amount of the grant awarded for that year or guaranteeing only the amount for the year for which the expenditure incurred is not verified. The guarantee will have an indefinite duration, remaining in force until, once the audit of the total expenses for the amount of that year has been presented, the extinction of the guaranteed obligation and the cancellation of the guarantee is certified. The amount of the annuity will be reduced if the expenditure credited is less than the amount awarded for that year.
 - c) Before 31 October 2025: if they have not already done so in previous years, they must submit the following documentation:
 - i. Verification account with special auditor's report on the review and verification of the expenses incurred in accordance with the provisions of Article 74 of the Regulation implementing Law 38/2003 the General Subsidies Act, approved by Royal Decree 887/2006, of 21 July. The report must accredit the total cost of the production and must verify the eligible expenses incurred in accordance with the budget presented in the project, faithfully reflecting the local expenditure incurred in the Comunitat Valenciana, which will be equal to the amount committed to be incurred under the project presented or its authorised modifications. In the case of co-productions, the contributions made by each of the co-producing companies must be differentiated.

This supporting account must contain a report on the activities and an abridged financial report.

The activities report must provide information on the fulfilment of the conditions imposed by the grant, the activities carried out and the results obtained.

The abridged financial report will provide information on the cost of the activities carried out and will contain a representative statement of the expenses incurred, detailed in accordance with the structure of the production budget submitted with the application for the aid and, where appropriate, the amounts initially budgeted and the deviations produced, reflecting in all cases the local expenditure in the Comunitat Valenciana.

The Regional Ministry, in the exercise of its powers of verification and in execution of the Control Plan for these subsidies, may request the appropriate supporting documentation.

- ii. An updated sworn statement on subsidies applied for, received or awarded and pending receipt by other public administrations or institutions for the same purpose, providing documentary proof of the amount thereof, or a statement that the information provided in the application has not changed since the date the application was submitted.
- iii. Sworn statement acknowledging that the technical and artistic contracts corresponding to the implementation of the activity that is the object of the subsidy have been carried out, that Social Security contributions have been paid, and that the corresponding invoices have been paid in the case of the artistic or technical services provided by persons covered by the self-employed regime, in accordance with the contracts signed.
- iv. Sworn statement on compliance with the provisions of the labour agreements in force with professionals from the audiovisual sector (actors, extras, technicians) in the subsidised production.
- v. The beneficiary companies must deliver a first copy of the production to the Institut Valencià de Cultura, Direcció Adjunta de Audiovisuales y Cinematografía, Archivo Fílmico, Parque Tecnológico, C/ Leonardo da Vinci, 20, 46980 Paterna (València). Given that the purpose of the call for applications is to promote an activity of public utility or social interest, the awards are made for an indefinite period and for the purposes of conserving and publicising Valencian audiovisual heritage.

Versions. Once the film has been rated, a copy of the rated film, as well as the rating certificate, will be submitted.

The version on the rating certificate must be that of the original

version as declared in the submitted project.

If the original version is not in either of the two official languages of the Comunitat Valenciana (Valencian and Spanish) but the subsidised audiovisual is dubbed into Valencian or Spanish, the film will also be delivered in this or these corresponding versions.

Materials.

1. Where the entire process is carried out using electronic systems, the material for preservation must be delivered in the highest quality system, format and medium used in production:

– For imagery at 2K or higher, the unencrypted DCDM and DCP will be submitted.

– For HD quality, HD SR tape or hard disk with the files with a bit depth of not less than 8 bits will be submitted.

- For PAL quality, Digital Betacam will be submitted.

If, during any stage of the production and/or distribution process, a photochemical system is involved, the interpositive, the internegative or the original negative plus the synchronised sound negative corresponding to the final version of the production may be submitted instead of the release copy.

Whenever photochemical preservation material is submitted, an unencrypted DCP must also be submitted.

In the event that the original version of the production is not in either of the two official languages of the Comunitat Valenciana, the black subtitle bar or the file for the insertion of subtitles must also be submitted.

2. Technical information will also be submitted on the qualities, formats and supports used throughout the process, in accordance with the form that can be filled in on the website of the Institut Valencià de Cultura:

<http://ivac.gva.es/plantillafomento/index.php>.

Access to this website requires a username and password, which will be provided, on request, from the technicians at the Institut Valencià de Cultura's Film Archive.

In order to accredit compliance with this obligation, the beneficiary must submit to the Regional Ministry of Innovation, Universities, Science and Digital Society a document certifying the submission to the Institut Valencià de Cultura.

4. The beneficiary entity must make available to the auditor all books, registers and documents requested for the review, and keep them for the purposes of the checks and controls provided for in current legislation. If applicable, in addition to the above-mentioned statements, a statement of subcontracted activities must be drawn up and submitted, indicating the subcontracts and amounts invoiced. This statement must include a declaration by the beneficiary regarding the situations provided for in Article 29(4) and (7) of Law 38/2003 of 17 November 2003, the General Subsidies Act

5. Audit report

The auditor carrying out the review of the supporting account must be registered as a practising auditor in the Official Register of Account Auditors held by the Accounting and Auditing Institute and comply with the provisions of Order EHA/1434/2007, of 17 May, which approves the rules regulating the actions carried out by auditors when reviewing the accounts relating to subsidies, within the scope of the state public sector, as provided for in Article 74 of the Regulations implementing Law 38/2003, of 17 November, the General Subsidies Act.

The auditor will issue a report detailing the checks carried out and will record any facts or exceptions that could imply a breach by the beneficiaries of the applicable regulations or of the conditions imposed for the receipt of the grant, and must provide the information in sufficient detail and precision for the managing body to be able to reach a conclusion on this matter. This report will contain the details and structure established in Article 7 of the aforementioned Order EHA/1434/2007.

In order to produce the report, the auditor will have to check:

a) The adequacy of the grant supporting account submitted by the beneficiary organisation and that it has been signed by a person with sufficient powers to do so.
b) The content of the action report, taking into account the possible lack of concordance between the information contained in this report and the documents that have served as a basis for the review of the financial verification.

c) That the financial information contained in the Report is supported by a classified list of the expenses of the subsidised activity, specifying the beneficiary entity that has incurred them, with identification of the creditor and the document (invoices, pay slips and Social Security contribution slips), their total amount and the amount charged to the subsidy and the date of issue.

d) That the entity has original documents accrediting the substantiated expenses, in accordance with the provisions of Article 30.3 of the General Subsidies Act, and that these documents have been reflected in the accounting records.

e) That the expenses included in the list meet the requirements to be considered eligible expenditure, in accordance with the provisions of Article 31 of the General Subsidies Act and the regulatory rules of this call for applications; that they have been correctly classified; that the necessary coherence exists between the substantiated expenses and the nature of the subsidised actions. And that these

expenses are incurred and supported in accordance with the provisions of the regulatory rules for this call for applications.

f) It will also be verified that the amount is properly reflected in the supporting account.

g) That the beneficiary entity has bids from different suppliers, in the cases provided for in Article 31.3 of the General Subsidies Act, and a report that reasonably justifies the choice of the supplier, in those cases in which the most advantageous economic proposal has not been chosen.

h) That no subcontracting of the subsidised activity has been carried out, outside the cases permitted in the regulatory rules and in Article 29 of the General Subsidies Act, and Article 68 of its Regulations, approved by Decree 887/2006, of 21 July.

i) Other subsidies, aid, income or resources for the same purpose, from any national, European Union or international public or private administration or body, which are incompatible or which exceed the costs of the subsidised activity.

On completion of their audit work, the auditors will request a letter, signed by the person who signed the supporting account, stating that the auditors have been informed of all circumstances which may affect the correct receipt, implementation and verification of the grant.

It will also include any relevant representations that provide additional evidence to the auditor on the procedures performed.

Expenditure will be considered to have been incurred if it has actually been paid before the end of the verification period established in this call for applications for each year.

6. Payment method.

The aid will be paid by bank transfer on the basis of the direct debit details provided, and payment will be made after verification of the supporting documents submitted electronically by the beneficiaries, by means of a supporting account, with the audit report referred to in Section 9.5 above being required for the last payment. Expenditure resulting from the audit report will be considered as eligible expenditure.

Once it has been verified that the supporting documentation submitted by the beneficiaries in due time and form complies with the provisions of these rules, the procedures for the payment of the aid will be initiated.

Advance payments may be made in accordance with the provisions of Article 171 of Law 1/2015, of 6 February, on public finances, the instrumental public sector and subsidies, up to 35% of the amount awarded for each year.

Payments may also be made on account, i.e. in instalments, in accordance with the rate of implementation of the subsidised actions, and will be paid in an amount equivalent to the verification documents submitted. There must always be consistency between the payments and the rate of implementation of the actions supported and the annual instalments.

7. Guarantees.

The guarantees in the case of advance payments will consist of a bank guarantee amounting to 100% of the amount advanced.

8. Repayment at the initiative of the recipient.

The beneficiary may request, without prior request from the Administration, the voluntary return of the amounts received, as established in Article 90 of Royal Decree 887/2006, of 21 July, which approves the Regulations to Law 38/2003, of 17 November, the General Subsidies Act.

The request must be submitted through the Generalitat's electronic portal, addressed to the Undersecretary's Office of the Regional Ministry of Innovation, Universities, Science and Digital Society.

Ten. - Personal data protection

The grants covered by this call for applications require the processing of personal data relating to the grant applicants and collaborating organisations, in the following terms:

a) Data controller: Regional Ministry for Innovation, Universities, Science and Digital Society, with address at Avenida Claude Combaldeu, s/n, 03008 Alicante; contact email: protecciodedadesinnovacio@gva.es

b) Category and origin of the data to be processed: personal identification, contact and any other type of data collected through forms, consultation with Autonomous Interoperability Platforms (AIP) or other Public Administrations, in the event that there is no opposition to this consultation, and the documentation provided by the applicants and their legal representatives. If the documentation submitted contains data on third parties, prior to the communication of this data to the Regional Ministry, the applicants and their legal representatives must inform these parties that their data will be processed by the Regional Ministry, in accordance with the terms set out in this provision.

c) Purposes and legal basis for the processing: the legal basis is the performance of a task carried out in the public interest, exercise of public authority and in compliance with the legal obligations containing in the regulatory rules of this call and other applicable rules, including those governing electronic processing, the personal data will be processed for the purpose of processing and managing the subsidy. In compliance with the principles of publicity and transparency, the subsidies awarded will be published, as appropriate, on the website of the Regional Ministry for notification purposes, on the Transparency Portal of the Generalitat Valenciana and on the National Subsidy Publication System, indicating, depending on each case, the call for applications, the programme and budget appropriation to which they are allocated, the beneficiary, the amount awarded and the purpose of the subsidy.

d) Data recipients: the personal data may be communicated both to the AIP, in order to check the data of applicants or socio-economic situations foreseen for the assessment, and to other public administrations and institutions, including, but not limited to, regional, local, state and EU bodies, judicial bodies and the Public Prosecutor's Office, the Court of Auditors, the Valencian Parliament, the Accounts Audit Office, the IGAE, the Ombudsman, the Síndic de Greuges, the Valencian Anti-Fraud Agency, the Data Protection Delegate and other third parties subject to private law with a legitimate interest and/or right of access in the procedure.

e) All the data requested through the application form, as well as the related documentation, are necessary for the processing of the application. Failure to communicate this data to the Regional Ministry will entail the consequences provided for in the legal system.

f) Data retention period: the personal data will be retained for the time necessary to fulfil the purpose for which they were collected and for the periods established in the regulations in force to comply with legal obligations and responsibilities, and will be deleted in accordance with the provisions of the regulations on archives and documentation.

g) Rights: the data subject may exercise the rights of access, rectification, erasure, objection, restriction of processing, portability and the right to not to be subject to a decision based solely on automated processing, through the following channels:

- i. Online procedure that can be consulted on the Regional Ministry's website, in the section <http://innova.gva.es/es/proteccio-de-dades>.
- ii. By sending the request to any of the following postal addresses: Avenida Jean Claude Combaldieu, s/n, 03008 Alicante, or Avenida de Campanar, 32, 46015 València.
- iii. In person at the Registry of the Regional Ministry located at the above addresses. The exercise of the rights requires the unequivocal identification of the person concerned or their representative.

h) Right to complain to the Supervisory Authority: the data subject may lodge a complaint with the Spanish Data Protection Agency (www.aepd.es) if they consider that their rights have not been respected or that the processing of their personal data has violated these rights.

Beforehand, the data subject may contact the Generalitat Valenciana's Data Protection Delegate at dpd@gva.es or in person at Paseo de la Alameda, 16, 46010 València.

These grants will be subject to current data protection regulations, acting in this regard in accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (General Data Protection Regulation) and with Organic Law 3/2018 of 5 December on the Protection of Personal Data and Guarantee of Digital Rights.

Eleven. - Entry into effect

This resolution will take effect from the day following its publication in the Generalitat Valenciana Diari Oficial.

Twelve. - Appeals

An appeal for reconsideration may be lodged against this act, which puts an end to the administrative proceedings, within one month of its publication in the Generalitat Valenciana Diari Oficial, in accordance with the provisions of Articles 112, 123 and 124

of Law 39/2015, of 1 October, on Common Public Administrative Procedures, or an administrative contentious appeal before the Administrative Contentious Chamber of the Comunitat Valenciana High Court of Justice, within two months from the day following its publication in the Generalitat Valenciana Diari Oficial. All this in accordance with the provisions of Articles 10, 44 and 46 of the aforementioned Law 29/1998, of 13 July, regulating contentious-administrative jurisdiction, and without prejudice to the use of any other means deemed appropriate.