

**PROCEDURE FOR THE JUSTIFICATION, INVOICE, AND PAYMENT**  
**PROGRAMME FOR THE INTERNATIONALIZATION OF SPANISH CULTURE, PICE**

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## 1. Object and scope

The content of this document applies to all the entities, national or international, awarded within the framework of the Programme for the Internationalization of Spanish Culture, PICE.

It aims to specify the procedure that regulates the invoicing and payment of such allowances.

Its content is mandatory and completes the information included in the Programme regulatory framework and in the specific conditions of each call.

This document relates to all the PICE calls (Mobility, Visitors and Residencies) unless stated differently in its regulatory conditions.

## 2. Obligations of the awardees

2.1. In the case of being granted, the organisation will not, under any circumstances, be able to transfer the rights associated with the granting of the support to another entity.

2.2. The awardee must be the holder of the bank account into which the payment is made.

2.3. The awardees residing in countries with an alphabet other than Latin must submit the documentation detailed in the following points translated into Spanish or English in order to be validated.

## 3. Mandatory documents for payment

3.1. Once the event is over and to proceed with payment, the awardee must send in digital format (a scanned attachment) via email a justification for fulfilling the activity and showing how the funds were used. These documents must be sent to:

- PICE-Mobility: [picemovilidad.documentacion@accioncultural.es](mailto:picemovilidad.documentacion@accioncultural.es)
- PICE-Visitors: [picevisitantes.documentacion@accioncultural.es](mailto:picevisitantes.documentacion@accioncultural.es)
- PICE-Residencies: [convocatoriaspice@accioncultural.es](mailto:convocatoriaspice@accioncultural.es); [residencias@accioncultural.es](mailto:residencias@accioncultural.es)

The documentation must consist of:

### A. An **activity report** that includes:

- In the **PICE-Mobility** and **PICE-Visitors** modalities:
  - Technical specifications of the event.
  - Programme of the activity or visit carried out.
  - List of participants and guests and number of public / visitors.
  - A dossier on its impact in the media and social networks as well as the press, including a copy of all the information on the event appearing in them and / or in other materials.
  - Brief report of conclusions on the activity and its public impact.
- In the **PICE-Residencies** modality, the activity report will detail the activities carried out during the residency period, assessment of the work carried out by the resident during his/her stay and an annex with an assessment of the Programme and the institution and the benefits obtained for the resident's professional career after their stay (this may be sent directly to AC/E by the resident if preferred).

### B. **Three high resolution digital photographs or images** of the activity and the participants. Their copyright will also be specified so that AC/E can use them as dissemination material.

### **C. A financial report:**

In the financial report a list with all the expenses assumed with the allowance granted will be included. These expenses must be directly related to the international visitor or creator, national or international, participation for which it is recognized. General expenses of the awardee institution cannot be included, and the report must be submitted as a classified statement of expenses with date of payment specifying the supplier, the item, as well as the total amount of each of the expenses.

Specifically, in PICE-Mobility and PICE-Residencies modalities, in line with the co-financing commitment assumed by the organisations when participating in the Programme, the Financial Report will detail the general expenses corresponding to the artistic proposal or residency, as well as the specific expenses assumed with the support of AC/E. If the awardee cannot validate this co-financing, AC/E will pay the part proportional to 50% or 70% of the total validated budget depending on if it's Mobility or Residency modality.

The template for submitting the Financial Report will be sent to the awardees at the end of the event, which must be submitted in Excel format for review by AC/E's Finance Department and in pdf with the signature of the legal representative of the recipient institution. For information purposes only, the financial report models are attached:

- [Financial report model for PICE-Mobility](#)
- [Financial report model for PICE-Visitors](#)
- [Financial report model for PICE-National Residencies](#)
- [Financial report model for PICE-International Residencies](#)

The validated amounts will be calculated without VAT if this tax is deductible for the awardee, otherwise they will be calculated with VAT included.

### **D. Copy of supporting invoices up to the total amount granted.**

The copies of the invoices must be sent in order according to the numbering of the Financial Report. This number must appear either in the file name or in the same document:

In PICE-Residencies, expenditure may be justified in two ways:

- Internal expenses not corresponding to services rendered by third parties must be justified through a certificate signed by the organisation's legal representative that must commit to the veracity of the information provided. AC/E reserves the right to reject those expenses included in the certificate that it considers should be justified in employing a copy of third-party invoices.

Furthermore, if the residents use private vehicles to get to the residencies place or if the awardee institutions facilitate accommodation, meals/subsistence and/or production to the residents, the expenses must be justified using a document signed by the resident or the collective's representative, in which he/she/they confirm:

- The said institution has assumed their expenses during the residency duration period.
- Or he/she/they have received from the awardee institution the stipulated amount or the materials and equipment needed.
- Expenditure relating to services rendered by third parties must be supported by a copy of the invoices for such expenditure.

In the PICE-Residencies modality, the awardee institution won't necessarily will have to use a copy of third-party invoices to justify the following expenses: accommodation, meals/subsistence, travelling using private vehicles and internal costs of the development of the programme proportional to the participation of the supported resident.

In the PICE-Mobility and Visitors category, expenses can only be justified through a copy of the supporting invoices, except for the following expenses: travelling using private vehicles and meals/subsistence. In both cases, a document signed by the participant which confirms the entity has assumed these expenses, could be accepted.

Under no circumstances can the expenses exceed the limits established for each type of expense in point 4.1. of the PICE regulatory framework.

The supporting invoices of each of the three PICE modalities must comply with the following requirements:

- Invoices issued in local currency, in proper and due form, or documents providing valid proof of each of the expenses listed in the financial report. These must be addressed to the awardee. If the expense has been incurred by a third party, the awardee must submit proof of payment of these expenses to the organisation that has made the disbursement. This proof must be accompanied by a copy of the corresponding invoice.
- Only invoices or documents providing valid proof supporting the types of expenses that have been included in the application will be accepted. Expenses from categories not included in the application or not approved by AC/E before the beginning of the event will not be accepted.
- To calculate the exchange rate, the information published by the [Bank of Spain](#) for listed currencies must be used.
- Only Travel insurance expenses could be accepted as part of the financial justification if the approved artists, creators, visitors or residents finally cancel their participation at the awarded event/residency. To have these expenses considered as part of the justification, they must be included in the participant's application or must be previously approved by AC/E following the instructions given in point 8 of the PICE regulatory framework document. This kind of expense will only be accepted when the cancellation occurs at the very last moment, so the awardee has no time to find a substitute and, for unexpected and fully justified reasons. AC/E reserved the right to reject those expenses not sufficiently justified.

Other types of expenses won't be accepted if the participant finally cancels his/her/their participation regardless of when the cancellation occurs.

- If the awardee justifies expenses under the "Internal costs of the development of the residency programme" concept, the accepted amount won't exceed 30% of the total justified expenses.

If subsistence allowances have been applied for, these are only justifiable by the awardee through a document that has been signed by the creator, visitor or resident confirming that the abovementioned organisation has assumed their subsistence expenses.

In the PICE-Mobility and PICE-Residencies with international stays modalities, the justifiable daily amounts will not exceed the provisions of Royal Decree 462/2002, of May 24, on compensation for service reasons, published in the B.O.E. (Spanish official gazette) of 30/05/2002 for group 2 and for the country in which the activity is performed. [See Royal Decree.](#)

In the PICE-Visitors and PICE-Residencies with national stays modalities, the justifiable daily amounts will not exceed the limit determined for group 2 by the following Resolution published on B.O.E. (Spanish Official Gazette 03/12/2005) regarding reimbursement of subsistence expenses in Spain. [See resolution.](#)

In those cases where the awardee has arranged lunches and dinners through catering services and restaurants, the subsistence allowances shall be justifiable by means of submitting the invoices for the arranged menus as long as the daily amounts per guest

do not exceed the amounts specified in the aforementioned paragraphs. Under no circumstances can subsistence be justified with tickets for consumption in various establishments, purchases in supermarkets or similar.

- If travel expenses have been applied for and transfers are made by car, the awardee organisation may only justify them by means of a document signed by the artist, creator, visitor or resident in which he/she confirms that the awardee organisation has assumed his/her travel expenses for an amount not exceeding the limit defined per person in point 4.1. of the PICE regulatory framework with regard to travel expenses and the provisions of Order EHA/3770/2005, of 1 December 2005, which revises the amount of the allowance for the use of a private vehicle established in Royal Decree 462/2002, of 24 May 2002, on allowances for reasons of service. The same procedure shall be applied for the justification of toll expenses.
  - For travel by plane, train, coach ... a copy of the ticket must always be attached, which includes the passenger's name, the dates of travel and the route. For the purchase of airline tickets through online platforms, proof of the relevant payment must be submitted, which may be the card statement showing the charge for the purchase.
  - To justify expenses that are not assigned to a specific participant and affect more than one, a reasonable proportional distribution of the amounts will be applied adjusted to the particularity of each case.
  - The notes provided by the awardee in the application are merely informative and will not constitute any payment obligation for AC/E.
- E. If AC/E so requests, the list of **supporting documents for the payments** made will be required.
- F. Only when the event is blended or digital, the awardee must justify the virtual participation of the creators or visitors supported by sending a **recording of the intervention or exhibition** of them in the event in question or facilitating access to such. Their copyright will be specified so that AC/E can use them as dissemination and promotional material on its website.
- G. Only when AC/E's Financial Department has reviewed the aforementioned documentation and has given its approval, the awardee must complete the supporting documentation by issuing, in Spanish or English, an **invoice for the amount awarded or justified expenses**.

This invoice must be sent by email or through the invoice entry point that AC/E specifies to the awardee.

#### 4. Invoicing requirements

The invoice must include the issuer and recipient data:

##### 4.1 Awardees with tax residence in the Spain

###### Recipient data:

Sociedad Mercantil Estatal de Acción Cultural SA  
C / José Abascal, 4-4ª planta  
28003 Madrid. Spain  
NIF: A81553521

###### Issuer data:

- Invoices must include name or company name, address and NIF. The invoices must contain the complete bank details of the issuer, the IBAN and the Swift code.
- The amount awarded is VAT excluded, it is considered provision of services subject to VAT, the issuer will charge the correspondence VAT in the invoice. However, if the issuer

considers the operation is vat exempt or not subject to VAT, the invoice shall include a note mentioning the article and the corresponding VAT Legislation applicable.

- If the organisation is not obliged to issue an invoice according to its tax status, it will issue a certificate or letter signed by the corresponding person responsible, in which it will request the payment of the amount awarded, the data of the recipient and the aforementioned issuer will be included and a declaration stating that the organisation has no obligation to issue an invoice justifying the legal reason and mentioning the article and the applicable legislation in this regard.

#### 4.2 Awardees with tax residence in the European Union

##### Recipient data:

Sociedad Mercantil Estatal de Acción Cultural SA  
C / José Abascal, 4-4ª planta  
28003 Madrid. Spain  
NIF and Intra-community VAT number: ESA81553521

##### Issuer data:

- Invoices must include the intra-community VAT number of the awardee registered in the VIES (VAT Information Exchange System), as well as its name or company name and address. The invoices must contain the complete bank details of the issuer, the IBAN and the Swift code.
- The “reverse charge” is considered applicable. The amount granted is VAT excluded, the issuer of the invoice does not have to charge AC/E VAT in his country, the service is subject to VAT in the country of the recipient. The receiver-recipient of the service (AC/E) is the taxable subject, regardless of where the cultural event is held. It is an “intra-community acquisition of services”.
- The issuer of the invoice will include a note in it showing that the operation is "VAT not subject, reverse charge" and mentioning the article and the applicable VAT Law in their country.
- AC/E will declare these operations in the Spanish Tax Agency, model 349 “Summary declaration of intra-community operations”.
- If the awardee considers that “reverse charge” is not applicable, it does not have an obligation to be registered in the VIES in its country and therefore does not have an Intra-community VAT number, it is not subject to VAT, it does not carry out business or professional activity or generates any other taxable situation, it shall include as justification a note in the invoice showing "not subject to VAT" or "VAT exempt", mentioning the article and the corresponding VAT Legislation applicable in its country.
- If the organisation is not obliged to issue an invoice according to its tax status and legislation in its country, it will issue a certificate or letter signed by the corresponding person responsible, in which it will request the payment of the amount awarded, the data of the recipient and the aforementioned issuer will be included and a declaration stating that the organisation has no obligation to issue an invoice justifying the legal reason and mentioning the article and the applicable legislation in their country in this regard.

### 4.3 Awardees with residence outside the European Union

#### Recipient data:

Sociedad Mercantil Estatal de Acción Cultural SA  
C / José Abascal, 4-4ª planta  
28003 Madrid. Spain  
NIF (tax identification number) and Intra-community VAT number: ESA 81553521

#### Issuer data:

- The invoices must include the complete data of the issuer (name or company name, address, and NIF-tax identification number-). Invoices must contain the issuer's bank details: Swift code, account number, account holder and name of the bank, and ensure that the bank accepts transfers in Euros.
- The amount awarded considers VAT, or any other tax in the country, as included.
- If the organisation is not obliged to issue an invoice according to its tax status and legislation in its country, it will issue a certificate or letter signed by the corresponding person responsible, in which it will request the payment of the amount awarded, the data of the recipient and the aforementioned issuer will be included and a declaration stating that the organisation has no obligation to issue an invoice justifying the legal reason and mentioning the article and the applicable legislation in their country in this regard.

## 5. Advance and final payments

5.1. In PICE-Mobility and PICE-Visitors modalities, the payment of the amount awarded will be paid by AC/E after the end of the event and only when the awardee has submitted the aforementioned documentation, once this has been reviewed and approved by the AC/E Programming Department and the Finance Department. The sum justified will be paid to the awardee by bank transfer in a single payment within a maximum period of thirty (30) days from the reception of the related invoice. Payment in advance won't be accepted.

5.2. In PICE-Residencies modality, AC/E will make a first payment of 50% of the amount awarded upon the arrival of the resident. To this end, the awardee must submit an invoice that complies with the requirements set out in point 4 of this document. The amount will be paid to the awardee by bank transfer within a maximum period of thirty (30) calendar days from receipt of the invoice. In the event that AC/E has paid the first 50% of the total awarded and the resident cancels their participation either in whole or in part, the organisation will have to reimburse AC/E the amount corresponding to the period of the residency not taken. At the end of the residency and following AC/E's review and approval of the supporting documentation submitted by the awardee, AC/E will proceed to make the payment of the remaining 50% of the justified amount by bank transfer according to the same process defined for the first payment

5.3. In the three modalities, Mobility, Visitors and Residencies, payment will be made only to the awardee organisation and only in bank accounts located in financial entities in the awardee's country. Payments will not be accepted in financial entities of countries other than the awardee 's country.