

Appendix

INSTRUCTIONS FOR THE COMPLETION OF ANNEX 4 FOR BENEFICIARY COMPANIES - Declaration for SMEs

The legal representative of each candidate company applying to receive aid under «de minimis» regulation is required to sign a declaration, pursuant to art. 47 of Presidential Decree 445/2000 (Annex 2c), which certifies the amount of «de minimis» aid obtained for the current and previous two financial years.

The new aid may be granted only if the aid concerned, added to the aid already obtained in the three aforementioned financial years, does not exceed the maximum limits established by each reference regulation. Since the relevant time for the verification of eligibility is when subsidy granting takes place (i.e. the moment in which the right for subsidy occurs), the declaration must be confirmed - or updated - at the time of granting. It should be noted that if the maximum limit laid down by subsidy Y were to be exceeded, the company would lose the right not to the amount in excess, but to the entire amount of aid granted by subsidy Y, as a consequence of which such maximum limit has been exceeded.

Section A: How a beneficiary is determined - The concepts of “verification” and single undertaking

European rules establish that, for the purpose of verifying compliance with maximum limits, “all entities which are controlled (on a legal or on a de facto basis) by the same entity should be considered as a single undertaking.” It follows that in issuing the “de minimis” declaration, account must be taken of the aid obtained in the three-year reference period not only by the applicant company, but also by all the companies, upstream or downstream, linked to it by a liaison (control), within the same Member State. Noted exceptions are companies where this connection is made through a public Entity, which are taken into consideration on an individual basis. Exceptions are also made between companies that have established a connection through natural persons, which does not give rise to a “single undertaking.”

The relationship (control) can also be indirect, that is, it may exist through a third party.

Art.2, par. 2, Regulation n. 1407/2013/EU

‘Single undertaking’ includes, for the purposes of this Regulation, all enterprises having at least one of the following relationships with each other:

- (a) *one enterprise has a majority of the shareholders’ or members’ voting rights in another enterprise;*
- (b) *one enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise;*
- (c) *one enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or to a provision in its memorandum or articles of association;*
- (d) *one enterprise, which is a shareholder in or member of another enterprise, controls alone, pursuant to an agreement with other shareholders in or members of that enterprise, a majority of shareholders’ or members’ voting rights in that enterprise.*

Enterprises having any of the relationships referred to in points (a) to (d) of the first subparagraph through one or more other enterprises shall also be considered to be a single undertaking.

Therefore, if the applicant company is part of a “single undertaking” as defined above, each company connected to it (subsidiary or parent) will have to provide information regarding compliance with the maximum limits, by having its legal representative sign a declaration by way of self-certification. These declarations must be attached to the application by the applicant company.

Section B: Compliance with maximum limit

Which subsidies are to be indicated?

All subsidies obtained under «de minimis» regulation must be reported pursuant to any European regulation concerning this type of aid,

specifying for each subsidy, which regulation it refers to (agriculture, fishing, SGEI or “general”).

In the case of **aid granted in a form other than a subsidy** (for example, as a subsidized loan or as a guarantee), **the amount of the equivalent subsidy** must be reported, as indicated by the official decision to grant aid related to each subsidy.

In relation to each subsidy, the three-year maximum limit must be respected, as established by the reference regulation and in the Notice.

A company may be the beneficiary of subsidies pursuant to several «de minimis» regulations; the relevant maximum limit will be applied to each of these subsidies, with the warning that the total amount of «de minimis» aid obtained in each three-year reference period will not in any case exceed the highest maximum limit of those referred to.

Furthermore, if in the meantime the amount granted has been **paid in full**, the company may also declare this amount as actually having been received, if it is of a different (lower) value than the subsidy granted. **Until the final payment has been made, only the amount granted must be reported.**

Reference Period:

The maximum eligible limit established in the Notice refers to the **current and previous two financial years**. “Financial year” means the **fiscal year** of the company. If the companies belonging to the “single undertaking” have varying fiscal years, the fiscal year of reference for the purpose of calculating the cumulation of aid, will be that of the applicant company’s.

The specific case of company mergers, acquisitions and transfers:

In the specific case, in which the applicant company has been involved in a merger or an acquisition (Article 3 (8) of Reg. 1407/2013/EU) all «de minimis» aid granted to the companies involved in the operation must be totaled.

In this case, the information chart must also be filled in by entering «de minimis» aid obtained by the company / companies involved in a merger or acquisition.

For example:

Company A was granted €80,000 under de minimis in 2010 and Company B was granted €20,000 under de minimis in 2010.

In 2011 Company A merged with Company B and became a new entity (A+B)

In 2011 the entity (A+B) seeks to apply for new de minimis aid amounting to €70,000. Company (A+B) will need to declare any aid received as Companies A and B, which will amount to €100,000.

In the case Company (A+B) seeks to obtain a new de minimis in 2012, they will have to declare that they were granted, in the current and previous two years, de minimis aid totaling €170,000.

In the specific case in which one company splits into two or more separate undertakings, (Art. 3 (9) of Reg. 1407/13/ EU), it is reported that de minimis aid granted prior to the split shall be allocated to the company that benefited from it. If such an allocation is not possible, the de minimis aid shall be allocated proportionately on the basis of the book value of the equity capital of the new companies.

Case-by-case assessments must be made in the event of a transfer of a business branch, considered as an acquisition transaction, which determines the transfer of de minimis aid to the company that made the acquisition, if «de minimis» aid was attributed to the transferred business branch. On the other hand, in the event that a transfer of a business branch is considered as a sale transaction, the company that sold the business may deduct «de minimis» aid attributed to the transferred business from the declared amount.

Section C: Conditions for Cumulation

If the Notice allows for the cumulation of de minimis aid with other State aid and de minimis aid is granted for specific eligible expenses, these may be cumulated:

- with State aid granted for the same eligible expenses, if this cumulation does not lead to exceed the maximum aid limit or the maximum aid amount set, for the specific circumstances in each case, according to an

- exemption regulation or a decision adopted by the Commission;
- with State aid granted for eligible expenses other than those financed under «de minimis».

For this reason, **the company must indicate whether and, if so, which aid has already been received for the same eligible expenses**, pursuant to an exemption regulation or a decision of the European Commission, so that the related maximum aid limits are not exceeded.

The information chart must therefore indicate the maximum aid limit of the project and the amount charged for the single expense item or for the entire project.

Example 1: for the renovation of a warehouse, a company received aid in exemption. The maximum aid limit was 20% (equal to € 400,000) but 15% (equal to € 300,000) was granted (or paid on balance). On the chart, the company will have to declare these last two amounts. For the same warehouse (same expense item) the company will be able to obtain de minimis aid amounting to € 100,000.

Example 2: In an effort to hire disadvantaged workers, a company received aid in exemption. The maximum limit for the whole project was 50% of salary costs for 12 months, for a total of € 6000 (€ 500 per month). However, the aid actually granted (or paid on balance) was 40%, equal to € 4800 (corresponding to € 400 per month). The company would therefore have the right to further aid, under de minimis, equal to € 1200 for the overall project.

EVALUATION CRITERIA

1. For the purposes of evaluating projects related to the CINEMA, TV SERIES and DOC categories, the evaluation criteria set out in the following grid shall apply:

	Sub-criteria points	Max Points
Criterion A) Quality and innovation with respect to the development of products and services complementary to the cultural and environmental enhancement of the territory		60
1. Creative potential of the project and distinct character of the idea <ul style="list-style-type: none"> - High = 20 - Medium = 15 - Low = 7 - Null = 0 	20	
2. Writing quality, narrative choices, character development and storyline <ul style="list-style-type: none"> - High = 15 - Medium = 10 - Low = 5 - Null = 0 	15	
3. Promotion or authenticity of Puglia's heritage, within the narration, from an artistic, cultural, historical, environmental, landscape, gastronomic and artisan point of view <ul style="list-style-type: none"> - High = 15 - Medium = 10 - Low = 5 - Null = 0 	15	
4. European and international distribution potential and transnational appeal of the project <ul style="list-style-type: none"> - High = 10 - Medium = 7 - Low = 3 - Null = 0 	10	
Criterion B) Quality and economic-financial sustainability of the greatest cultural offering generated by the investment		20
1. Adequacy of the development plan and the time schedule <ul style="list-style-type: none"> - High = 10 - Medium = 7 - Low = 3 - Null = 0 	10	
2. Adequacy of the developmental cost estimate with respect to project needs and detail level <ul style="list-style-type: none"> - High = 5 - Medium = 3 - Low = 1 - Null = 0 	5	
3. Quality of the production notes, which highlight the development and pre-production strategies as well as the production and distribution potential of the final work <ul style="list-style-type: none"> - High = 5 - Medium = 3 - Low = 1 - Null = 0 	5	
Criterion C) Quality and reliability of the applicant and the authors		20
1. Curriculum vitae of the production company, including financial and economic capacity <ul style="list-style-type: none"> - High = 10 - Medium = 7 - Low = 3 - Null = 0 	10	
2. Curriculum vitae of authors (education, training and artistic experiences) <ul style="list-style-type: none"> - High = 10 - Medium = 7 - Low = 3 - Null = 0 	10	

2. For the purposes of evaluating projects related to the ANIMATION category, the evaluation criteria set out in the following grid shall apply:

	Sub-criteria points	Max points
Criterion A) Quality and innovation with respect to the development of products and services complementary to the cultural and environmental enhancement of the territory		60
1. Quality, premise, strength and distinctive character of the idea and dramatic potential of the project <ul style="list-style-type: none"> - High = 25 - Medium = 18 - Low = 9 - Null = 0 	25	
2. Quality of the visual approach and artwork, as well as creative potential of the project <ul style="list-style-type: none"> - High = 25 - Medium = 18 - Low = 9 - Null = 0 	25	
3. European and international distribution potential and transnational appeal of the project's concept or the script <ul style="list-style-type: none"> - High = 10 - Medium = 7 - Low = 3 - Null = 0 	10	
Criterion B) Quality and economic-financial sustainability of the greatest cultural offering generated by the investment		20
1. Adequacy of the development plan and the time schedule <ul style="list-style-type: none"> - High = 10 - Medium = 7 - Low = 3 - Null = 0 	10	
2. Adequacy of the developmental cost estimate with respect to project needs and detail level <ul style="list-style-type: none"> - High = 5 - Medium = 3 - Low = 1 - Null = 0 	5	
3. Quality of the production notes, which highlight the development and pre-production strategies and the productive and distribution potential of the final work <ul style="list-style-type: none"> - High = 5 - Medium = 3 - Low = 1 - Null = 0 	5	
Criterion C) Quality and reliability of the applicant and the authors		20
1. Curriculum vitae of the production company, including financial and economic capacity <ul style="list-style-type: none"> - High = 10 - Medium = 7 - Low = 3 - Null = 0 	10	
2. Curriculum vitae of authors (education, training and artistic experiences) <ul style="list-style-type: none"> - High = 10 - Medium = 7 - Low = 3 - Null = 0 	10	

EXPENSE REPORT “APULIA DEVELOPMENT FILM FUND 2019”

Indications for a correct presentation of the documentation for the final report

- X The following payments will not be accepted:
 - o payments from bank accounts other than the bank account(s) on file for the project
 - o payments with credit cards not associated with the bank account(s) on file
 - o payments with debit cards (also known as “prepaid or reloadable debit cards”), loaded from bank accounts other than the bank account(s) on file
- ✓ If during the course of operations a different bank account is used, in addition to those on file listed in Annex 2a during the application phase, for the purpose of recognizing an expense, the update shall be promptly communicated to the Apulia Film Commission Foundation, by sending Annex 2a updated with all additional bank accounts listed prior to their use.

PAY SLIPS:

- ✓ Must be submitted with an attachment of the wire transfer corresponding to the bank account statement.
- ✓ Must be canceled with two stamps:
 - o one containing the unique project code (CUP) and the indication of the net amount of the pay slip; the stamp must contain the following wording:

Expense incurred with the contribution of FSC 2014-2020 - Patto per la Puglia.
Public Notice APULIA DEVELOPMENT FILM FUND
[name of audiovisual work]
reported for _____ *euros*
CUP _____
 - o containing the wording “certified copy”.

As an alternative to the “certified copy” stamp, it is also possible to produce a self-declaration by way of a legal representative, made pursuant to Presidential Decree N.445 of 28/12/2000, articles. 46-47, which certifies that the documentation produced complies with the original.

- ! A stamp must be placed on all the original accounting documents reported, in the center of the document, which will be subsequently photocopied.

EMPLOYMENT CONTRACTS:

- ✓ They must contain the place, date, name and surname of the signatories as well as the signature of the contracting parties, along with a company stamp. They must be delivered via a certified copy.
- ✓ The specified work period on the contract must be precise and coincide with the work days declared in the worker’s pay slip. In the event of an extension, proper documentation must be produced with the contracts.
- ✓ For extras and generic workers, UNILAV documentation concerning the actual day of work must be enclosed.

INVOICES AND RECEIPTS:

- ✓ They must contain progressive numeration per calendar year, issue date, identification data of the issuing company: (company / company name, VAT number, business address and address of where documentation is stored).
- ✓ The corresponding wire transfer with payment recorded on the bank account statement must be attached.
- ✓ For non-electronic invoices, the original invoice/receipt must be stamped containing the following wording:
 - ✓ *Expense incurred with the contribution of FSC 2014-2020 - Patto per la Puglia.*
 - ✓ *Public Notice APULIA DEVELOPMENT FILM FUND*
 - ✓ [name of audiovisual work]
 - Reported for* _____ *euros*
 - CUP* _____

The stamp must be generally placed in the “description” part and be completed with handwritten indication of the net amount without VAT and taxes.

- ! A stamp must be placed on all the original accounting documents for each invoice and receipt reported, in the center of the document, which will be subsequently photocopied.
- ✓ For electronic invoices, a self-declaration by way of a legal representative must be produced, made pursuant to Presidential Decree N.445 of 28/12/2000 articles. 46-47, which certifies that the related invoice is incurred with the contribution of POR Puglia FESR-FSE 2014/2020 - Action 3.4 - Public Notice APULIA FILM FUND 2018/2020 - CUP_____.
- ✓ With regard to accommodation, invoices/tax receipts must contain the name of the resident as well as the check in and check out dates and the details of the cost per night (the rooming list is mandatory).
- ✓ In the case of lunch boxes or cover charges for catering services, the cost for each individual lunch box and/or meal as well as the number of lunch boxes or covers must be indicated.

SERVICE CONTRACTS, RENTAL OF GOODS AND BUILDINGS:

- ✓ They must be prepared on company letterhead and contain the place, date, signatures and stamp. They must be delivered via a certified copy.
- ✓ When renting equipment/vehicles or buildings (with temporary leases) from private individuals, in addition to receipts and a copy of the wire transfer, the relevant contract and a valid identification document of the renter/lessee must be attached.
- ! In the case of rental contracts exceeding 30 days, registration with the Revenue Agency is mandatory.

BANK STATEMENTS:

- ✓ They must be provided in order to verify the actual registration of a transaction.
 - ✓ Credit and debit cards (also known as “prepaid or reloadable”) must be associated with the bank account (s) on file. This data must be clearly found in the attached documentation.
- X If the bank account is exclusively on file for the project, partial bank statements or bank statements with operations cancelled or with any other type of tampering will not be accepted. The same applies to transactions directly associated with credit cards or prepaid debit cards used.

PAYMENTS:

- ✓ The disbursed wire transfer must be visible on a complete bank account statement. If there are payment flows (i.e. a single transfer for multiple recipients), the details of each delivered flow must be produced.
- ✓ In the case of payments by check, a copy of the check must be enclosed, along with a copy of the bank account statement showing the related debit.