

## **FAQs (v.5) on the 5<sup>th</sup> Call\_Date: 07/06/2019**

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**Q.127)** Please clarify if the term "Technical Design documentation" (included in the annexes) concerns the preparation of a complete architectural and static design. If it concerns something else, please clarify it.

**A.127)** Call document, Paragraph 8.2.2: "All construction and installation works should be performed according to a duly completed and officially approved technical design as the respective national legislation in the participating country - where the enterprise site of operation is located – demands. The works should be performed only after the issuing of the relevant permits. Otherwise, the expenses are not eligible".

Call document, ANNEX VII, point 14: "If construction works are included in the investment plan, Technical Design documentation duly signed by a Registered Engineer and Construction Permit (or decision/statement that a permit is not needed) from the Responsible National Authority as per Legal Requirements in each country. These documents must be submitted in hard copy or in scanned version on a CD/DVD/Flash drive. The original documents must be submitted if the project proposal is approved. Otherwise the Building permit must be submitted before the request for advance payment OR before the 1st request for payment if no advance payment has been given."

If the above mentioned designs already exist, it would benefit the proposal in the evaluation process, since they prove the maturity and readiness of the project. Please note that according to the Call document expenses for preparatory activities such as expenses for feasibility studies, are not eligible under this Call. Eligibility of expenses starts at the date of Call announcement (21/12/2018).

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An investor has a rented plot (in Bulgaria) where the investment will be realized. The tenancy agreement is 8 years but not from the date of the grant agreement (which we do not know when it will be) but from the beginning of 2019. The investor plans to install a photovoltaic park, as part of the investment, instead of building a structure on the plot. Photovoltaics in Bulgaria require a building permit (whereas in Greece a small-scale approval is required). The park from a building point of view will include: the (underground) foundations of the photovoltaic panels, a prefabricated small hut for the electrical panels and fencing.

**Q.128.a)** For a specific investment (photovoltaic park), is a 3-year lease required or 8 years from the grant date?

**A.128.a)** The beneficiary will submit the current-existing contract which, in case of approval of the investment plan, will have to cover the minimum duration set by the Call.

**Q.128.b)** Does this lease - with the specified duration - have to be available for submitting an investment plan or even a pre-lease agreement is enough? According to the Call document, a preliminary agreement is accepted in the case of a purchase. Does this exclude the preliminary contract rent?

**A.128.b)** Please refer to the latest version of the Call document (09.05.2019) in which the following clarification has been added in ANNEX VII: REQUIRED APPLICATION DOCUMENTATION, point 13: "Rental preliminary agreement or preliminary concession agreement for use of property legally signed, notarized and/or registered at the appropriate legal entity as per the National Legislation of each country. The duration of the rental agreement or concession agreement must fulfill the conditions stated in these Guidelines".

**Q.128.c)** Does the lease have to be authenticated by a notary? In Greece, a lease contract is not obligatory to be a notarial document.

**A.128.c)** Please refer to Annex VII - point 13 of the Call document (latest update 09.05.2019) and whatever is foreseen by the national legislation of each participating country. ANNEX VII: REQUIRED APPLICATION DOCUMENTATION, point 13: "For all above mentioned cases the binding legal agreement will be required with the signing of the Grant Contract".

**Q.128.d)** Are: (a) a lease, with a shorter duration than the date of the grant agreement and (b) a preliminary agreement on the required extension in case the proposal is approved, accepted? Or is it necessary to extend the lease before the submission date, to what this entails at a cost level (a cost that won't be covered in case the proposal does not get approved)?

**A.128.d)** See the answers given above to questions (a) and (c).

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According to EU Regulation 1407/2013 Article 1 Point d) aid to export-related activities towards third countries or Member States, namely aid directly linked to the quantities exported, to the establishment and operation of a distribution network or to other current expenditure linked to the export activity; is not eligible.

Regarding this Regulation the following questions arise:

**Q.129.a)** If the investment plan envisages the development of 3 new products and an exclusivity right contract is signed with a company in China, will the necessary expenditures for the development of an on line shop(or set up of a brand store) in an Asian on line platform (TMAL, jd.com) be eligible?

**Q.129.b)** Regarding the above Regulation, expenditures taking place under category 5 "PROMOTION, MARKETING AND NETWORKING EXPENSES", billed and implemented outside the eligible area, will be eligible?

**A.129.a & b)**

Obviously, the enterprise that will operate the e-shop must be either an existing enterprise or an enterprise under establishment; and located within the eligible area of the Programme/Call.

Only in this case, the software expenses can be covered by the categories of expense 4 and/or 5 of the Call. The invoice will be issued by the company providing the service (from wherever it comes from) to the beneficiary-enterprise.

If the e-shop aims to sell products to both domestic and foreign customers, then it is not an export activity. However, if it is only addressed to the foreign market then it is linked to the export activity and falls within the limitation of Article 1 (1) (d) of Regulation EU 1407/2013. Also, if the investment relates to the production of products that will be exclusively exported, then it can be considered as an export activity and falls within the limitation of Article 1 (1) (d) of Regulation EU 1407/2013.

**Q.129.c)** Regarding the above Regulation in 5.5 category "Advertising and product placement expenses" will product placement expenses be considered as a distribution activity?

**A.129.c)** It depends on how the 'Advertising and product placement' is implemented. Anything that takes place within the eligible area (within the country where the enterprise is active) is eligible.

**Q.129.d)** Regarding the above Regulation the operation of a distribution network outside the eligible area is not an eligible expenditure. Thus in 5.11 category "Other promotion, marketing and networking expenses not included above" what kind of networking expenses would be eligible for an exporting company?

**A.129.d)** These costs are not included in the other categories (5.1 to 5.10).

**Q.129.e)** In FINANCING APPLICATION FORM – PART 2 section 2.1.5 Sales revenue is fix only one column with unit price for the whole six years' period. Due to the long duration of the

period the production costs will be variable, which would result in in the unit price of the product. Thus the cost of the product will viral and cannot be fixed for six years' period. We have reason to believe that this price cannot be fixed for six years. In relation to this fact we are having difficulty to fill correctly the Investment Plan implementation period. Is it possible to modify the table and to envisage different product costs per year for the six-year period?

**A.129.e)** The estimation of sales revenue should follow the structure of Annex I.2. and the table cannot be modified. In any case, the inserted data is an estimation.

**Q.129.f)** According to EU Regulation 1407/2013 is the cost for raw materials, which are not for primary treatment, eligible?

**A.129.f)** A specific example and description of the products should be given. In any case, the question should be about the Call and not the EU Regulation. Raw materials are not operational costs which are not eligible under this call.

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**Q.130)** We would like to know if the expenses for renting a building by a public authority are eligible under the Call.

**A.130)** According to the Call document (8.3.-NON ELIGIBLE EXPENSES, point v.) Operational expenses and consumables are not eligible under the 5th Call. Thus, no, the expenses for renting a building are not eligible.

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**Q.131)** We are a SME manufacturing company willing to submit a proposal along with a Bulgarian partner company for the aforesaid Programme , and in this connection we are pleased to submit the following questions ;

(1) References are made to Q. 51) / A.51), "the lead beneficiary will receive the reimbursement for both beneficiaries of the proposal. Then the lead Beneficiary will transfer any funds to the Beneficiary".

In real life terms it might be possible the lead beneficiary after receiving the reimbursement for both beneficiaries , to become, unintentionally or intentionally, "bankrupt", or "under liquidation" or "under controlled management", or even possibly their bank account to become "blocked" by the Tax Authority of his country for reasons unrelated to the INTERREG Programme, consequently the lead beneficiary would not be in a position to transfer the relevant reimbursement to the project beneficiary, with obvious catastrophic effects for the project beneficiary.

We realize that such arrangements have been implemented within all previous INTERREG Calls for Proposals, however it must be realized that

(a) all previous Calls for Proposals dealt with directly or indirectly Government controlled entities, as opposed to the present Call for Proposals dealing with private enterprises , whereas by the clauses of the Call for Proposal itself one beneficiary cannot have “effective control” over the other beneficiary.

(b) the present Call for Proposals aims to improve all beneficiaries standing, as opposed to destroy 1 or more of them.

(2) References are made to Q.52/A.52, assuming that our understanding for non-reimbursement of the beneficiary who have 100% implemented their own investment plan and at the same time their partner beneficiary have failed (total or partial failure) to do so, is correct, we would propose each beneficiary to be reimbursed for their own performance and irrespectively of their partner beneficiary performance (or non-performance), for the same reasons stated in § (1) above.

(3) Ref. Call for Proposals Annex IX-Required documents for Grant payments, § 5 “Certificates of non-bankruptcy, liquidation or controlled management” to be confined to each beneficiary partner who performed the Investment Plan for their part, irrespectively of the other beneficiary partner possible bankruptcy, liquidation or controlled management, for the same reasons stated in § (1) above.

**A.131)** We are examining the raised issues. You will be informed accordingly once we conclude to a solution.

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**Q.132.a)** The examined financial years for the evaluation of the turnover trend, as well as the profitability of the existing company is 2017-2016-2015 or 2018-2017-2016? (2nd GROUP OF CRITERIA: « Company assets/strengths guaranteeing investment success»)

**A.132.a)** Your question has already been answered and has been included in the 3rd set of FAQs.

*Q.84.a) Which 3 fiscal years are taken into account for the rating of the financial criteria? The fiscal years 2017, 2016, 2015?*

*A.84.a) Yes and if the financial data of fiscal year 2018 is also available, then the fiscal years that will be taken into account are: 2016, 2017 and 2018.*

**Q.132.b)** What is the financial ratio that will be used for the calculation of the Profit margin of the existing company (2nd GROUP OF CRITERIA: «Company assets/strengths guaranteeing investment success»)?

**A.132.b)** A company in order to receive the maximum score (10/10), should have a profit for the total of the three fiscal years (i.e. 2018, 2017, 2016) and it should show an increase in its profit from the 1st (oldest year i.e. 2016) year till the 3rd year (latest year, i.e. 2018). The above methodology is applied correspondingly for receiving a score 5/10. For more information concerning the evaluation process, please refer to ANNEX V – EVALUATION CRITERIA – GROUP 2 CRITERIA FOR ONE EXISTING ENTERPRISE AND ONE NEW ENTERPRISE, point 2 (page 91) of the Call document

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**Q.133)** A Bulgarian enterprise A wants to apply for the Call. The enterprise belongs entirely to one person. The same person participates in another company B with share 40% and exercises administration. The enterprise has a recently approved project with De Minimis status, covering nearly the total amount of 200,000 €. Is enterprise A eligible to apply under this Call?

**A.133)** Your question has already been answered and included in the 2nd set of FAQs.

*Q.73) The partners / owners of the enterprise are two individuals, with 50 to 50 % ownership. One of the partners is approved to receive funding under de minimis amount of 200,000 through another program with another 100% owned company. Is the applicant company eligible to receive de minimis under the current scheme up to ownership of 50 % to the other owner equivalent of the amount of 100,000 €.*

*A.73) Enterprise A with 2 partners (50% each) wants to submit an investment plan and one of the two partners owns another enterprise B (ownership 100%) which has received de minimis € 200,000 from another program. It should be examined whether the two enterprises A and B consist a single undertaking, in accordance with the definition of the single enterprise in the call and the de minimis document. It should be examined whether the two enterprises A and B constitute a single undertaking, in accordance with the definition of the single enterprise in the call and the de minimis document. Since the owner of enterprise B own the 100% of enterprise B and controls it, then it can be considered that he has an economic activity and should therefore be considered as an enterprise rather than a natural person.*

*It is necessary to examine whether one of the points a - d of the definition of the single enterprise applies. If one of them applies, then enterprises A and B constitute a single business and A cannot be strengthened at all because the threshold of € 200,000 will be exceeded.*

*According to Article 2, Paragraph 2 of the Regulation 1407/2013, the concept of a "single enterprise" includes all enterprises having at least one of the following*

*relationships: (a) an enterprise that owns the majority of the voting rights of the shareholders or of the partners of another undertaking; (b) an enterprise has the right to appoint or dismiss a majority of the members of the administrative, management or supervisory body of another undertaking; (c) an enterprise has the right to exercise a dominant influence over another undertaking under a contract entered into with it or under a clause in the statute of the last undertaking; (d) an undertaking which is a shareholder or a partner of another undertaking controls by itself, on the basis of an agreement concluded with other shareholders or partners of that undertaking, the majority of the voting rights of the shareholders or members of that undertaking.*

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**Q.134.a)** In the guidelines it is mentioned that the "New enterprises" are these under establishment or who have not completed one fiscal year at the date of launching the present call. Also, it is explained that they are requested to proceed in the establishment up to 3 months from the date of approval of the grant application. Please, explain if the new enterprises (from Bulgaria) should have a Unified Identification Code or registration documents before the submission of the application form? If no, in case of lack of official registration, how the official documents will be provided and the declarations will be signed and stamped?

**A.134.a)** The documents that have to be submitted should be in accordance with Annex VII and the requirements for new business, as they are set in the Call document. If the new enterprise is established until the date of submission of the proposal and the required documents are available, then they should be submitted. If the new enterprise has not yet been established, the available documents listed in Annex VII should be submitted. In this case the responsible statements are signed by the person designated as responsible for the investment.

**Q.134.b)** A potential candidate is registered in the city of Sofia in Bulgaria but the site of the operation is in the town of Blagoevgrad in Bulgaria. Will this candidate be eligible if before the submission of the project proposal changes officially the registration address from Sofia to Blagoevgrad?

**A.134.b)** The eligibility of the enterprise-beneficiary concerning the location of its establishment is set at the date of the proposal's submission.

**Q.134.c)** Is it applicable the main activity of the company to belong to the specified NACE codes, but the project activities to fall within the scope of another applicable NACE code/s?

**A.134.c)** The proposed investment plan should be consistent with the main activity (NACE Code) of the final beneficiary.

**Q.134.d)** In page 71 of the guidelines, an “Enterprise Internal Revenue Registration / VAT number” is required. Please explain if the legal entity is not VAT registered then the answer should be “Not applicable” or the Unified Identification Code have to be filled?

**A.134.d)** If an enterprise does not have a VAT number, then the Unified Identification Code should be filled in the specific field.

**Q.134.e)** In page 112 of the guidelines, a “List of enterprise lawfully declared employees, indicating which of these employees are stationed at the assisted installation” is required. Please explain if at the application stage the new enterprises are required to have staff and if NO then what kind of document has to be provided instead of the list of enterprise lawfully declared employees.

**A.134.e)** See Annex VII: List of enterprise lawfully declared employees, indicating which of these employees are stationed at the assisted installation according to article 5, page 69. New enterprises have no obligation to declare staff.

**Q.134.f)** In page 112 of the guidelines is mentioned that a “Documentation that the enterprise has taken steps to better position itself in the market (e.g. Exclusive product promotion/sales contracts, strategic partnership agreements, Presence on specialized internet search engines, etc.)”. Please explain if there is a requirement for the amounts and the scope of the contracts (e.g. should they cover the services/goods of the project or the all services/goods of the enterprise, incl. these that fall in the scope of secondary NACE codes).

**A.134.f)** They will concern products and services included in the investment plan (project) that you submit.

**Q.134.g)** As evaluation criteria, Stage B, the combined skills/know-how of the enterprise owners will be observed. At the same time in Annex VII, p. 18, the required documents are not only for the owners but for the legal representatives as well. Please, explain whose experience will be evaluated.



**A.134.g)** According to the 1st GROUP OF CRITERIA: «Human assets guaranteeing investment success» of ANNEX V-EVALUATION CRITERIA, the legal representatives (owners) of the two enterprises are evaluated, as well as the person designated as responsible for the investment plan.

**Q.134.h)** As evaluation criteria, Stage B, the education and professional experience of the person/s designated as responsible for the investment will be scrutinized. Please, explain the following:

- regarding the professional experience – does the overall professional experience will be evaluated or only the experience that falls into the scope of the investment plan?
- regarding the experience in the implementation of similar actions – what kind of investment

**A.134.h)**

The criteria include:

- relevance of education titles / training (i.e. all education and training received is relevant to the thematic and management needs of the investment plan
- professional experience
- implementation of similar investment plans

Experience in EU funded projects could also be accepted if it concerns investment projects.

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**Q.135)** We are a an existing Bulgarian company that develops a proposal to be submitted jointly with a newly established Greek company. As an existing company, we have to submit information for a period of previous 3 fiscal years concluded. However, in the Annual Balance Sheets according to Bulgaria accounting standards there is difference in what is included in companies' ABS compared to data that is required in tables 2.1.5.B & 2.1.5.D of Financial application part 2, and figures in the headcounts in the Bulgarian ABS will not correspond to those in the tables mentioned .Thus, in order to be sure we are filling in the correct information in these tables we'd like to ask the following questions:

**a)** Please, provide a more detailed clarification which sum should be filled in line “Net Revenue” of tables 2.1.5.B & Table 2.1.5.D for the last concluded 3 fiscal years and respectively in the lines "Net revenues" of tables 2.1.5.A & Table 2.1.5.C, concerning the financial forecast for a six years period since start of project:?

- “Net Revenue” = “Annual turnover” - data from section A of Revenue section of the Bulgarian Annual Balance Sheets for the corresponding year **OR**
- “Net Revenue” = “Net Profit”- code 14400 from Bulgarian ABS? **OR**

- “Net Revenue” = “Revenue Totals” minus “Fixed Operating Costs” minus “Variable Operating Costs”, based on the date filled in the FA form part 2 tables?

**b)** Please, publish the way/formula of calculating “Profit Margin” value. In order not to have variation in methods of calculation of "Profit Margin", the equivalent to SA MIS Bulgarian electronic application and management system provides a preset formula in the application form themselves as well as detailed guidance how financial values are calculated.

**c)** Please provide guidelines/formula to be used to calculate the change of the average annual turnover of an existing company for the last 3 years concluded.

**A.135)**

**a)** The Net Revenues are calculated following the formula given in the footnote of Table 2.1.5.A. of ANNEX I\_2 (see asterisk).

\* Net Revenues = Total Revenues – Total Fixed Costs – Total Variable Costs

The same formula applies for the calculation of Net Revenues in Tables 2.1.5.B. , 2.1.5.C. and 2.1.5.D.

**b)** The Profit Margin is calculated following the formula given in the footnote of Table 2.1.5.A. of ANNEX I\_2 (see asterisks).

\*\* Profit Margin = % of Net Revenues over Total Revenues

The same formula applies for the calculation of Profit Margin in Tables 2.1.5.B. , 2.1.5.C. and 2.1.5.D.

**c) See A.132.b):** *A company in order to receive the maximum score (10/10), should have a profit for the total of the three fiscal years (i.e. 2018, 2017, 2016) and it should show an increase in its profit from the 1st (oldest year i.e. 2016) year till the 3rd year (latest year, i.e. 2018). The above methodology is applied correspondingly for receiving a score 5/10. For more information concerning the evaluation process, please refer to ANNEX V – EVALUATION CRITERIA – GROUP 2 CRITERIA FOR ONE EXISTING ENTERPRISE AND ONE NEW ENTERPRISE, point 2 (page 91) of the Call document.*

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**Q.133)** Concerning the 5th Call for projects proposals «Grant scheme for supporting SMEs to grow and expand beyond local markets» and particularly at the third group of criteria the “value-for-money” of the undertaking will be evaluated, by calculating the 6-year ROI of the investment plan.

Return on investment (ROI) is a financial metric of profitability that is widely used to measure the return or gain from an investment. Moreover, according to relevant bibliography, in business analysis, ROI is one of the key metrics—along with other cash flow

measures such as internal rate of return (IRR) and net present value (NPV)—used to evaluate and rank the attractiveness of a number of different investment alternatives.

Please define the specific formula of ROI calculation.

**A.133)** According to Table 2.1.6 - VALUE-FOR-MONEY of ANNEX I\_2

$$\text{ROI} = (C)/(D) = [(B) - (A)]/(D) = [(\text{Total Projected Revenues for Years 1-6}) - (\text{Total Projected Costs for Years 1-6})] / \text{Total Investment Cost}$$

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**Q.134.a)** Companies under establishment are eligible to participate in the 5th CALL FOR PROPOSALS OF THE CP INTERREG V-A. To create an account we have to fill in Tax Identification Number which is not applicable for a company which is under establishment. What number are we supposed to fill in that particular field?

**A.134.a)** For an under establishment enterprise the field “Greek / Bulgarian VAT number” should be left blank. In order to leave this field blank you should not click on it because this way you activate it and the system doesn’t let you save your entry without filling it in. In this case, if you activate the field, you should add either nine nines (999999999) or nine zeros (000000000).

**Q.134.b)** According to 1st Group of Criteria “Human assets” we have to decide if the Combined education titles and/or professional experience of the enterprise owners cover >90%. Where to find explanations what is the equivalent of 100% in order to calculate the 90%, 50% and 10%?

**A.134.b)** The combination of relevant academic studies and work experience (> 90%) determines the maximum score (10). This means that studies/ work experience relevant to the subject of the proposed investment plan will receive higher score; the more they approach the investment plan the higher the score will be (e.g. the investment plan concerns the production of beer and an enterprise’s owner is an agronomist specialized in brewing, with proven professional experience in beer production). If both academic studies and professional experience are of relevant specialization (e.g. academic studies in food technology and work experience in food processing) or have little or no relevant specialization with the subject of the proposed investment plan, they will receive a lower score respectively.

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**Q.135)** We encountered a problem when trying to cancel a submitted application via SAMIS system. While in the company's account and selecting the application there is no menu / button or anything else to cancel it. Please advise us on how to proceed on the matter.

**A.135)** An email should be sent to the helpdesk (email: support@mou.gr) requesting to cancel/delete the submitted proposal. Please note that: (a) in the email you have to state the code number of the submitted application form and (b) the email should be sent by the email address of the user who submitted the proposal.

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**Q.136)** In the case of an existing firm that is co-operating with a newly established one and the existing business is investing on a Nace code that had already among other business activities .In regards to the business plan, should the forecast on production costs refer to the entire business activity or should it refer to the costs generated by the specific Nace Code?

**A.136)** The forecast should refer to the entire business activity of the enterprise.

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**Q.137)** In the case that the investment plan includes personnel expenses for existing employees:

- Which is the document that will be attached on the SA MIS and be included in the physical folder containing all the required documentation about this expense?
- Regarding the long term requirement of the beneficiary, is he obliged to maintain the total number of its employees for three years or just the specific employees that their wages were financed by the programme.

**A.137)** Please refer to point 9 of ANNEX VII of the Call document: "All permanent jobs (new and existing) assisted must be maintained in the beneficiary enterprise and in the eligible enterprise facility/site of operation for a period of at least three years after the completion of the investment. In case the beneficiaries do not comply with the above rule, a proportionate reduction of their subsidized personnel expenses will be imposed".

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**Q.138)** The Potential beneficiary is a medium sized Greek company that is linked with another legal entity based on Romania which has over 250 employees. Could you please clarify if the potential Greek beneficiary is eligible for assistance under this Call, according to the SME definition in Commission Recommendation 2003/361/EC of 6 May 2003?

**A.138)** According to paragraph 5, point c of the Call document, Eligible Potential Beneficiaries (i.e. Beneficiaries who are Eligible for assistance under this Call) are enterprises

«Who can be considered SMEs according to the SME definition in Commission Recommendation 2003/361/EC of 6 May 2003 and to ANNEX I of the Commission Regulation (EU) No 651/2014 of 17 June 2014 concerning the definition of micro, small and medium sized enterprises».

Since the enterprise is affiliated to a potential beneficiary that has more than 250 employees in Annual Work Units (AWU), and this is repeated for two consecutive years, then the enterprise is considered to be large.

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**Q.139)** A company that has a long-term lease from an NGO (sea club) will have a problem with participating in the program? The investment is related to the internal renovation of the premises and the renovation and modernization of the equipment.

**A.139)** The company won't have any participation problem, as long as the lease is in compliance with the beneficiary's national legislation and in accordance with the Call guidelines.

Point 13 of ANNEX VII: REQUIRED APPLICATION DOCUMENTATION:

*“Property Status of the land or building where the investment will take place (whichever is applicable) such as:*

*- Rental preliminary agreement or preliminary concession agreement for use of property legally signed, notarized and/or registered at the appropriate legal entity as per the National Legislation of each country. The duration of the rental agreement or concession agreement must fulfill the conditions stated in these Guidelines.”*

Point 2. REQUIRED DOCUMENTATION of ANNEX II: ELIGIBILITY OF EXPENDITURE:

*“Proof of electronic registration for the rent or concession of building or land facilities. The rental contract or the concession must have duration of at least three (3) years from the date of the grant contract. Especially for the construction works the duration of the rent must be at least eight (8) years from the date of the grant contract.”*

For the second part of your question, concerning the activities of the investment plan, please refer to the Call document to check if the proposed activities are eligible under the 5th Call:

- Paragraph 7. ELIGIBLE TYPES OF INVESTMENTS
- Paragraph 8. ELIGIBLE EXPENSES – BUDGET
- ANNEX VI: ELIGIBLE NACE CODES