



Model Grant Agreement and Financial issues

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Reference documents

- General link : <https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/how-to-participate/reference-documents> (legislation, work programme, call documents, grant agreements, guidance, templates etc)
- LIFE MGA (grant agreement) : https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/life/agr-contr/mga_life_en.pdf
- LIFE Annotated Grant Agreement : https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/aga_en.pdf
NB: new version of 1 May 2024
- Rules for legal entity validation and financial capacity assessment (in case of new beneficiaries): https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/rules-lev-lear-fca_en.pdf
- **NEW:** How to complete your financial statement <https://webgate.ec.europa.eu/funding-tenders-opportunities/pages/viewpage.action?pageId=56786969>



NB: Presentation to be given with more financial details on 3 October 2024



The Model Grant Agreement (MGA): main financial parts and aspects

- Grant agreement
 - Data Sheet - Summary
- Annex 1 Description of the Action PART B – Annex Detailed Budget Table
- Annex 2 Estimated budget for the action
- Annex 2a Additional information on unit costs and contributions
- Annex 5 – Specific rules



Data Sheet – important info

- Project starting date, end date & duration
- Overview participants, grant amount & funding rate
- Budget categories of your grant, eligibility options, budget flexibility
- Reporting & payment info – reporting language = English
- Pre-financing & guarantee info (if applicable)
- Certificate on financial statement : requested EU contribution \geq EUR 500 000
- Recoveries
- Non-compliance, applicable law & disputes
- Specific rules (e.g. logo's, durability,...) & specific time limits (e.g. record keeping)



Type of participants

- **Coordinator (COO)**: contact point towards granting authority + signs the GA
- **Beneficiaries** : other entities participating in the action + sign the GA (through accession form)
- **Affiliated entities** : similar rights and obligations as Beneficiaries + do not sign GA
Legal/capital link (beyond implementation of the action) BUT beneficiary remains responsible
- **Associated partners** : implement certain tasks but do not have the right to charge costs nor claim contributions + do not sign GA + do not submit financial reports
- **Subcontractors** : providing a service against payment
- **In-kind contributors (third parties contributing to the action)** : providing a service for free (**cost/income not eligible – not counted in terms of budget**)
- **Third parties receiving financial support**



Participants and eligible costs

TYPE	Works on 'action tasks'?	What is eligible for the beneficiary/ affiliated entity?	Must be indicated in Annex 1 GA?	Conditions for participation	GA article
Beneficiaries	YES	Costs	YES	Must be eligible for funding	art 7
Affiliated entities	YES	Costs	YES	Must be affiliated or have a legal link and be eligible for funding	art 8
Associated partners	YES	n/a	YES	No specific conditions (APs do not receive funding).	art 9.1
Third parties contributing to the project	Participate in the action as contributors	Costs if eligible under the specific Programme (only for HE)	YES		art 9.2
Subcontractors	YES	Invoiced price	YES	Must be best value for money, avoid conflict of interest	art 9.3
Third parties receiving financial support ²	Participate in the action as recipients.	Amount of support given	YES	According to the conditions in Annex 1 GA	art 9.4



General Eligibility Conditions (Art 6.1)

- **Incurred by the beneficiary or its affiliated entities**
- **Incurred during duration of the project** - except final reporting (Art 21)
- Belong to **budget categories** eligible under the grant agreement (Art 6.2)
- Incurred in **connection with the action** as described in Annex 1 and **necessary for its implementation**
- **Identifiable and verifiable (recorded in the accounts of the beneficiary)**
- Compliant with applicable **national law on taxes, labour and social security**
- **reasonable, justified** and must comply with the principle of **sound financial management**



Unit Costs & Flat Rate (Art 6.1)

- Declared under the **correct budget category**
- Related to the **period of the action** (Art 4) except for final reporting (Art 21)
- Costs to which the flat rate is applied need to be eligible
- Unit costs should be **necessary** for the implementation
- Number of units must be **identifiable and verifiable**, in particular supported by records and documentation (Art 20) -> proof of units used

=> See Annex 2a for SME owners/natural person beneficiaries without salary and Volunteers



Template - Budget

LIFE MGA — Multi & Mono: v1.0

ANNEX 2

ESTIMATED BUDGET FOR THE ACTION

	Estimated eligible ¹ costs (per budget category)									Estimated EU contribution ²					
	Direct costs								Indirect costs	Total costs	EU contribution to eligible costs				
	A. Personnel costs			B. Subcontracting costs	C. Purchase costs			D. Other cost categories	E. Indirect costs ³		Funding rate % ⁴	Maximum EU contribution ⁵	Requested EU contribution	Maximum grant amount ⁶	
	A.1 Employees (or equivalent)	A.4 SME owners and natural person beneficiaries	A.5 Volunteers	B. Subcontracting	C.1 Travel and subsistence	C.2 Equipment	C.3 Other goods, works and services	D.1 Financial support to third parties	D.2 Land purchase	E. Indirect costs					
Forms of funding	Actual costs	Unit costs ⁷	Unit costs ⁷	Actual costs	Actual costs	Actual costs	Actual costs	Actual costs	Actual costs	Flat-rate costs ⁸					
	a1	a3	a4	b	c1	c2	c3	d1a	d2	$e = \text{flat-rate} * (a1 + a3 + b + c1 + c2 + c3 + d1a)$	$f = a + b + c + d + e$	U	$g = f * U\%$	h	m



Direct Costs (Art. 6.2)

Direct costs are costs directly related to the action and necessary for the implementation
(costs indirectly related via cost drivers are not to be included under the direct actual costs)

A. Personnel costs

- A.1 Employees
- A.2 Natural persons under direct contract
- A.3 Seconded persons
- A.4 SME owners and natural person beneficiaries
- A.5 Volunteers

B. Subcontracting costs

C. Purchase costs

- C.1 Travel and subsistence
- C.2 Equipment
- C.3 Other goods, works and services

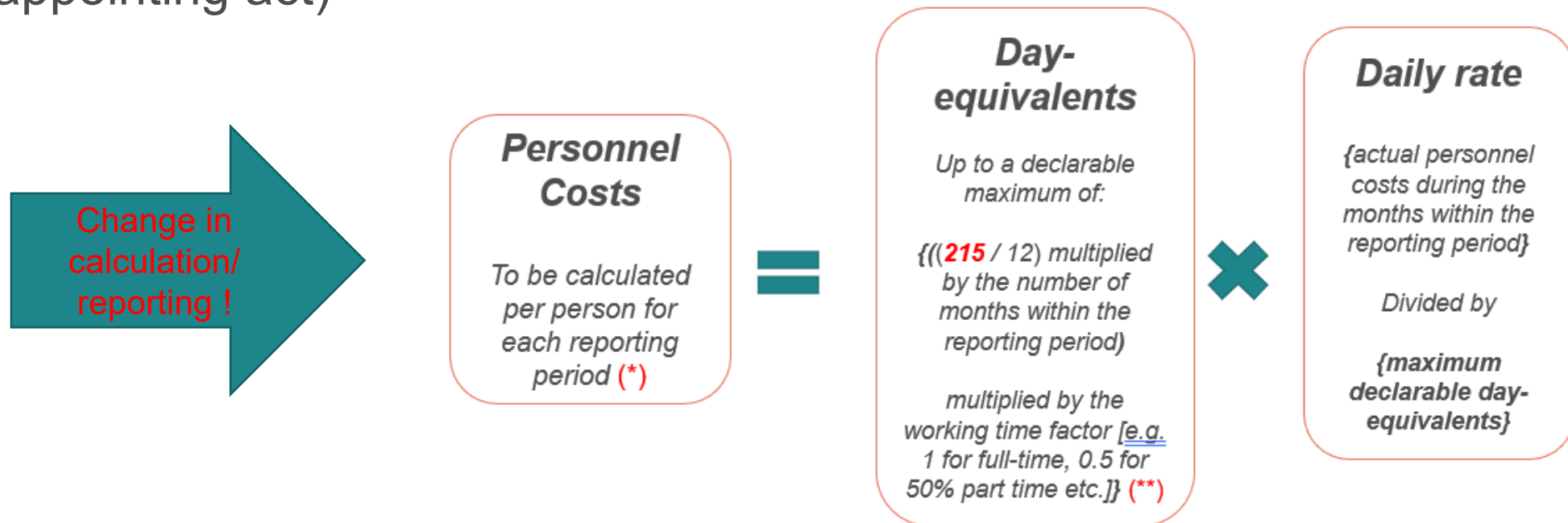
D. Other cost categories

- D.1 Financial support to third parties
- D.2 Land purchase



A. personnel costs (1/3)

- **A1 Costs for employees or equivalent** limited to salaries, social security contributions, taxes and other costs linked to the remuneration, if they arise from national law or the employment contract (or equivalent appointing act)



NB Maximum 215 day equivalents per year and recommendation *per reporting period*



A. personnel costs (2/3)

- **A2 Natural persons** working under a direct contract other than employment contract & **A3 Seconded persons** by a third party against payment. Conditions:
 - work under conditions similar to those of an employee (i.e. the way the work is organised, the tasks that are performed and the premises where they are performed (for example, teleworking conditions))
 - result of the work belongs to the beneficiary (unless agreed otherwise)
 - calculated on the basis of the actual contract/secondment rate which must not be significantly different from those for personnel performing similar tasks under an employment contract with the beneficiary



A. personnel costs (3/3)

Personnel costs in the form of unit costs (Annex 2a)

A4 SME Owners or natural persons (Sole Traders) (owners/sole traders not receiving a salary)

{EUR 5 080 / 18 days = 282,22} x {country-specific correction coefficient of the country where the beneficiary is established}

A5 Volunteers (persons who freely work for an organisation, on a non-compulsory basis and without being paid)

- Maximum **50% of the total project costs** and contributions estimated in the proposal
- Maximum EU contribution cannot be higher than the **total eligible costs without volunteers**.
- **At reporting** : May not exceed the maximum amount for volunteers for each beneficiary set out in the budget (Annex 2)



B. Subcontracting

- Fulfil the **general eligibility conditions**
- awarded using the beneficiary's **usual purchasing practices** — provided these ensure **best value for money** (or if appropriate the lowest price) and **no conflict of interests**
- covers 'action tasks' as indicated in the work packages in the Annex 1 Description of the action
- may cover only a **limited part of the action** UNLESS properly justified for some calls
- Beneficiaries that are '**contracting authorities/entities**' within the meaning of the EU Directives on public procurement must also comply with the applicable national law on **public procurement**



C. Purchase Costs (1/3)

C1 Travel and Subsistence (travel/accommodation/subsistence) :

- actual incurred and in line with usual practices

C2 Equipment (Equipment/Infrastructure/Other assets)

– two options (depreciation only OR full costs/listed equipment depreciation)

- *Depreciation of costs (CET + listed equipment of SAP/SIP/SNAP)*
 - **Actually incurred** costs and written off in accordance with international accounting standards and the beneficiary's usual accounting practices
 - Only **portion of the costs that corresponds to the rate of actual use** for the action
 - **Costs for renting or leasing** if they do not exceed the depreciation costs of similar equipment (excluding financing fees)



C. Purchase Costs (2/3)

C2 Equipment (Equipment/Infrastructure/Other assets):

- *Full cost* (Annex 5 – Durability)
 - **Standard Action Projects, Strategic Nature Projects and Strategic Integrated Projects**
 - Purchased/developed **specifically for the action**
 - Commitment to use and maintain it after the end of the action, for activities pursuing the action's objectives. For **at least five years after the end of the action or until the end of its economic lifespan** (i.e. fully depreciated) — whichever is earlier.'
 - Cost is **recorded under a fixed asset account** of the beneficiary in compliance with **international accounting standards** and the beneficiary's **usual cost accounting practices**.



C. Purchase Costs (3/3)

C3 Other goods, works and services:

- Costs actually incurred
- can include e.g. consumables and supplies, promotion, events (catering), dissemination, protection of results, translations, publications, certificates on the financial statements and financial guarantees (if required under the Agreement)

NB: If however, these costs are action tasks to be subcontracted, then these need to be in the subcontracting cost category



D. Other Cost Categories (1/5)

D1 Financial Support to third parties :

- in the form of grants, prizes or similar forms of support; if any
- are eligible if
 - in line with the call conditions (max amount per action/third party)
 - they fulfil the general eligibility conditions
 - calculated on the basis of the costs actually incurred
 - the support is implemented in accordance with the **conditions set out in Annex I** which must ensure objective and transparent selection procedures => indicated in the GAP



D. Other Cost Categories (2/5)

D1 Financial Support to third parties :

- Conditions that should appear in Annex I:
 - Grants :
 - Amount per third party & criteria for calculating the amount
 - Different types of activity that qualify for financial support (closed list) + the persons or categories of persons that will be supported
 - the criteria and procedures for giving financial support
 - Prizes :
 - Eligibility & Award Criteria
 - Amount of the prize
 - payment arrangements



D. Other Cost Categories (3/5)

D2 Land Purchase :

- from private entities
- incl long-term lease of land or one-off compensations for land use rights
- are eligible if
 - in line with the call conditions
 - they fulfil the general eligibility conditions
 - calculated on the basis of the costs actually incurred
 - they are compliant with the land purchase criteria



D. Other Cost Categories (4/5)

D2 Land Purchase criteria :

- contributes to **improving, maintaining and restoring** the integrity of the **Natura 2000** network
- is the **only or most cost-effective way** of achieving the desired conservation outcome
- is reserved in the long term for **uses consistent with the specific objectives of the LIFE Programme**
- the Member State concerned ensures the **long-term assignment** of such land to **nature conservation purposes** and the beneficiary documents this by ensuring that
 - the **entry into the land register** includes a condition that the land will be assigned definitively to **nature conservation**
 - or, if there is no land register or such a condition is not possible under national law, that such a **condition is either included in the land sale contract or guaranteed by equivalent means.**



D. Other Cost Categories (5/5)

D2 Land Purchase :

- **private beneficiaries should ensure the long-term conservation** by making sure that :
 - the entry into the land register includes a condition that, in case of their dissolution or incapacity to manage the land according to nature conservation requirements, the **property will be transferred to an entity primarily active in the field of nature protection**
 - or, if there is no land register or such a condition is not possible under national law, that such a condition is either **included in the land sale contract or guaranteed by equivalent means**
- for **purchases of partial rights**: the entry into the land register duly reflects the long-term nature conservation objectives and the requirements set out in this Article in the MGA
- for **land purchased to be exchanged at a later date for another parcel on which the action will be undertaken**: the exchange is carried out before the end of the action and the land exchanged complies with the requirements set out in this Article in the MGA
- for **long-term leases**: the lease is of at least 20 years and includes provisions and commitments that ensure the achievement of its objectives in terms of habitat and species protection



Indirect Costs (Art 6.2)

E. Indirect Costs

- If foreseen under the related call
- will be reimbursed at the flat rate of **7%** of the eligible direct costs (except volunteers' costs and land purchase costs)
- The calculation itself is automated and therefore prefilled by the IT system. Amount can be changed, for instance, because a beneficiary/affiliate has a parallel running EU operating grant
- In the latter case, indirect costs in action grant can **ONLY** be claimed if beneficiary/affiliate can demonstrate cost separation (i.e. operating grant does not cover any costs which are covered by the action grant).



Ineligible Costs (Art 6.3) (1/2)

- **Costs not complying with the definition of an eligible cost, e.g. :**
 - **dividends**
 - debt & debt service charges, provisions for future losses and debts
 - interest owed, currency exchange losses
 - bank costs charged by the beneficiary's bank for transfers from the granting authority
 - excessive or reckless expenditure
 - **deductible or refundable VAT** (including VAT paid by public bodies acting as public authority)
 - **costs incurred** or contributions for activities implemented **during grant agreement suspension**
 - **in-kind contributions** by third parties



Ineligible Costs (2/2)

- **Costs or contributions declared under other EU grants (or grants awarded by an EU Member State, non-EU country or other body implementing the EU budget) unless exception in grant agreement (e.g. indirect cost flat rate in case of operating grant)**
- **costs or contributions for staff of a national (or regional/local) administration, for activities that are part of the administration's normal activities (i.e. not undertaken only because of the grant)**
- **costs or contributions (especially travel and subsistence) for staff or representatives of EU institutions, bodies or agencies**
- costs specifically declared ineligible in the related call



EU Funding visibility (Art 17) incl. Annex 5

Communication and dissemination activities of the beneficiaries related to the action, any infrastructure, equipment, vehicles, supplies or major deliverables funded by the grant must acknowledge EU support and display the European flag and funding statement (translated into local languages):



Funded by the European Union



Co-funded by the European Union



Co-funded by the European Union



Funded by the European Union

- the LIFE Programme logo



and

- for projects in Natura 2000 sites or contributing to the integrity of Natura 2000 network: the Natura 2000 logo



General information obligations (Art 19)

- Provide any information requested in order to verify eligibility of the costs declared, proper implementation of the action and compliance with obligations under the Agreement
- Participant Register Data should be kept updated (for example, in case of changes in your organisation)
- Provide Information about events, changes and circumstances which impact the action (might need an amendment)



Record Keeping (Art 20)

- Keep records and other supporting documents to prove the proper implementation of the action (for period as defined in data sheet)
- **for actual costs**: adequate records and supporting documents to prove costs declared (such as contracts, subcontracts, invoices and accounting records). The beneficiaries' usual accounting and internal control procedures must enable direct reconciliation between the amounts declared, the amounts recorded in their accounts and the amounts stated in the supporting documents !!!
- **for flat rate** : adequate records and supporting documents to prove the eligibility of the costs or contributions to which the flat-rate is applied
- **for unit costs** : adequate records and supporting documents to prove the number of units declared
- **for personnel costs**: Method A Monthly registration with template available in the Portal OR Method B: another reliable time-recording system is in place – ensuring also monthly signature by the person and their supervisor, unless another reliable time-record system is in place

NB: Documents/ Information made available upon request or in the context of checks, reviews, audits or investigations (Article 25)



Reporting (Art 21) (1/3)

Continuous Reporting = progress of the action (deliverables, milestones, outputs/outcomes, critical risks, indicators) in Portal and according to GA

Periodic Reporting = technical reports and financial statements connected to payment claims

- Provision of reports to request payments, in accordance with the schedule and modalities set out in the Data Sheet (due 60 days after the end of the reporting period)
- The technical part includes an overview of the action implementation (also section on resources, budget). It must be prepared using the **template available in the Portal**.
- The financial part of the **additional pre-financing report** includes a statement on the **use of the previous pre-financing payment** (template available in the Portal).
=> Convert costs incurred into EU funding (apply funding rate for call) when indicating amount consumed



Reporting (Art 21) (2/3)

- The financial part of the periodic report (**final payments**) includes:
 - the **financial statements** (individual and consolidated; for all beneficiaries/affiliated entities)
=> including costs/revenues of the action
 - the explanation on the **use of resources** (incl. cost reporting table to filled out directly on the Portal Financial Statements screen !!!)
=> Compared to the past, not all costs will need to be reported
=> Details for major cost items (needed if costs declared under 'purchase costs' are higher than 15% of the claimed personnel costs).
=> Starting with the most expensive cost items, down to the 15% threshold
 - the certificates on the financial statements (**CFS**) (if EU funding requested \geq EUR 500 000 per beneficiary) (Article 24.2 and Data Sheet, Point 4.3)



Financial statements are signed in the system

Reporting (Art 21) (3/3)

- **Currency** for reporting: euro
 - if accountancy of beneficiary is in euro, need to convert other currency incurred costs to euro according to usual accounting practices
 - if accountancy of beneficiary in other than euro, then costs must be converted at the average of the daily exchange rates published in the C series of the Official Journal of the European Union (ECB website), calculated over the corresponding reporting period.

https://www.ecb.europa.eu/stats/policy_and_exchange_rates/euro_reference_exchange_rates/html/index.en.html

- **Language** for reporting: language of the Agreement = English
=> (if compliant with eligibility criteria Article 6.1, translation costs are eligible)



Template Financial Statement

Project: [insert number] — [insert acronym] — [insert call identifier]

EU Grants: LIFE MGA — Multi & Mono: V1.0 – 01.06.2021

ANNEX 4

MODEL FOR THE FINANCIAL STATEMENTS

ANNEX 4 LIFE MGA – MULTI + MONO

FINANCIAL STATEMENT FOR [PARTICIPANT NAME] FOR REPORTING PERIOD [NUMBER]

	Eligible ¹ costs (per budget category)										EU contribution ²				Revenues	
	Direct costs								Indirect costs		Total costs	EU contribution to eligible costs			Total requested EU contribution	Income generated by the action
	A. Personnel costs			B. Subcontracting costs	C. Purchase costs			D. Other cost categories		E. Indirect costs ²		Funding rate % ³	Maximum EU contribution ⁴	Requested EU contribution		
	A.1 Employed (or equivalent)	A.4 SME owners and natural person beneficiaries	A.5 Volunteers	B. Subcontracting	C.1 Trust and subcontractors	C.2 Equipment	C.3 Other goods, works and services	D.X Financial support to third parties	D.2 Land purchase	E. Indirect costs						
	A.2 Natural persons under direct contract															
	A.3 Succeeded persons															
Forms of funding	Actual costs	Unit costs ⁵	Unit costs ⁵	Actual costs	Actual costs	Actual costs	Actual costs	Actual costs	Actual costs	Flat-rate costs ⁶						
	a1	a3	a4	b	c1	c2	c3	d1a	d2	Flat-rate costs ⁶ $\frac{a3}{a1+a3} \cdot (a1+a3) + b + c1 + c2 + (c3 + d1a)$	$\frac{f}{a+b+c+d+e}$	U	$g = f \cdot U$	k	m	
XX – [short name beneficiary/affiliated entity]																



Template Use of Resources

Project: [insert number] — [insert acronym] — [insert call identifier]

EU Grants: Periodic report/Additional prefinancing report/Beneficiary termination report (LIFE): V1.0 – 01.04.2022

REPORT ON THE USE OF RESOURCES — COST EXPLANATIONS

The report must be filled out directly on the Portal Financial Statements screen.

GRANT	
Project number:	[project number]

Purchase costs (travel and subsistence, equipment and other goods works and services)					
<i>Details for major cost items (needed if costs declared under 'purchase costs' are higher than 15% of the claimed personnel costs). Start with the most expensive cost items, down to the 15% threshold.</i>					
Travel and subsistence					
Cost item name	Category	WP(s)	Foreseen in Annex 1?	Explanations (if not in Annex 1)	Costs (EUR)
[insert name]	Travel and Subsistence	[insert WP numbers]	[YES] [NO]	[insert comment]	[insert amount]
Total					[insert amount]



Payments & Recoveries (Art 22)

- Payments made in **euro** in **bank account indicated in grant agreement**
- must be distributed without **unjustified delay**
- Payments made within 30 days (1st PF – 30%), 60 days (further PF – 50% or split) and 90 days (Final payment – max 20%) – Article 4.2
- **Amount due for pre-financing and further pre-financing(s)** → see data sheet
However for further PFs, if statement on use of previous pre-financing payment* shows that less than 70% was used, the amount will be reduced by the difference between the 70% threshold and the amount used.
- **Amount due for Final payments** : calculation of EU total EU funding accepted limited to Maximum EU funding in grant agreement minus Profit (if no profit rule applicable) minus pre-financing paid. This may result in either a **‘payment’** or **‘recovery’**
- NB: Ex-post audits may reduce or increase final amount EU funding accepted



* Always EU contribution (NOT costs incurred)



Some guidance... (1/2)

- Understand which costs are eligible under GA: check data sheet in first pages
- Attribute project code for allocation of costs
- Use adequate tools and procedures to track costs and keep appropriate level of cost recording – For personnel costs: Method A Monthly registration with template available in the Portal OR Method B: another reliable time-recording system is in place – including valid signature
- Follow usual accounting practices and rules, including internal rules for reimbursement of travel and subsistence costs/ depreciation
- Ensure to have proper internal documented procurement procedures (private beneficiary = best value for money and no conflict of interest; public beneficiary = compliance with public procurement rules)
- Include LIFE / EU funding LOGO
- If applicable, enter data in land purchase database



Some guidance... (2/2)

- Consult ['Financial reporting checklist for beneficiaries'](#)
- Check new method* to calculate and report personnel costs in the AGA – paying attention to:
 - Correctly calculate the total costs of personnel
 - Correct method to calculate daily rate and number of daily equivalents declarable (rounded)
 - working time factor
 - Taking into consideration only days worked for the action (rounded) – Staff allocated to the action
 - Sick & parental leave
 - Time registration dated and properly/ duly signed per month (by person & supervisor) – applicable to all those working in the action
 - Accruals of salary costs always to be assigned to the correct reporting period (pro-rata if needed)

Strong recommendation to use [CINEA personnel costs table](#) for calculating and reporting personnel costs



* New method with MFF21-27 and different from LIFE legacy14-20



Articles on consequences of non-compliance (1/3)

- *Rejections of costs (Art. 27)*
 - *Costs considered ineligible following payment claims, terminations, checks, audits or extensions of audit findings*
- *Grant reduction (Art. 28)*
 - *In case substantial errors, irregularities or fraud/ serious breach of GA obligations or in other GAs (for example systematic errors)*
- *Payment deadline suspension (Art. 29)*
 - *Payment cannot be processed since report(s) are missing/ incomplete, information is missing and/ or there are doubts on amount eligible*
- *Payment suspension (Art. 30)*
 - *Partially or totally*
 - *In case of suspicions or committing substantial errors, irregularities or fraud/ serious breach of GA obligations or in other GAs (for example systematic errors)*



Articles on consequences of non-compliance (2/3)

- Grant agreement suspension (Art. 31)
 - Requested by Consortium in exceptional circumstances + Requires an amendment
 - Introduced by CINEA in case of suspicions or committing substantial errors, irregularities or fraud/ serious breach of GA obligations or in other GAs (for example systematic errors)
- Grant agreement or beneficiary termination (Art. 32)
 - GA termination: requested by Consortium + Requires an amendment + within 60 days from when termination takes effect — submit a periodic report
 - Beneficiary termination: requested by Consortium + Requires an amendment + within 60 days from when termination takes effect — submit:
 - a report on the distribution of payments to the beneficiary concerned
 - a termination report from the beneficiary concerned
 - a second request for amendment



Articles on consequences of non-compliance (3/3)

- Grant agreement or beneficiary termination (Art. 32)
 - Initiated by CINEA who will send pre-information letter:
 - formally notifying the intention to terminate GA/ beneficiary and the reasons why and
 - requesting observations within 30 days of receiving notification.
 - GA termination
 - The coordinator must — within 60 days from when termination takes effect — submit a periodic report (for the last open reporting period until termination).
 - CINEA will calculate the final grant amount and final payment to coordinator
 - Beneficiary termination
 - The coordinator must — within 60 days from when termination takes effect - submit:
 - a report on the distribution of payments to the beneficiary concerned
 - a termination report from the beneficiary concerned
 - a second request for amendment
 - CINEA will calculate the final grant amount and final payment to beneficiary



Final provisions - Amendments

- Article 36: Communication between Parties
- Article 39: Amendments
- Article 40: Accession and addition of new beneficiaries



Thank you

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