Exhibit 3

**BUDGET**

Project name

**Note on grants under de minimis rules**

Project partners who base their budget on de minimis rules are in agreement with EU’s provisions: EU-Commission regulation (EU) no. 1407/2013, December 18th 2013 on use of article 107 and 108 in the Treaty on the Functioning of the European Union about grants under de minimis rules, as published in the Official Journal of the European Union, December 24th 2013.

*Special rules for specific sectors*

Companies within the sectors fishing and aquaculture, primary production of farming goods or road freight (commercial) can not apply under de minimis rules, but must use actual salary cost in the budget as described in section 3.4.1 (guidelines for Grand Solutions 2018).