



***LIFE+ Environment Policy and Governance***

**Guidelines for applicants 2007**

The current guidelines apply to the preparation of project proposals to be submitted to the European Commission under *LIFE+ Environment Policy and Governance*. They are intended to help the applicant preparing his project proposal and filling in the application forms.

## Table of contents

1. What is <i>LIFE+ Environment Policy and Governance</i> ? .....	3
2. General principles of <i>LIFE+ Environment Policy and Governance</i> .....	8
3. How to conceive a project proposal? .....	11
4. How to fill in the technical application forms? .....	13
5. How to fill in the financial application forms? .....	22
6. Admissibility checklist.....	30

# 1. What is *LIFE+ Environment Policy and Governance*?

## *The LIFE+ Regulation*<sup>1</sup>

LIFE+ is the European Community financial instrument supporting the Community environmental policy for the period 2007 – 2013. LIFE+ consists of three components:

- (1) LIFE+ Nature & Biodiversity,
- (2) LIFE+ Environment Policy and Governance, and
- (3) LIFE+ Information and Communication.

These guidelines concern uniquely *LIFE+ Environment Policy and Governance*.

*LIFE+ Environment Policy & Governance* aims specifically at contributing to the implementation, updating and development of Community environmental policy and legislation, including the integration of the environment into other policies, thereby contributing to sustainable development. Furthermore, actions financed must have a European added value and be complementary to those actions that can be financed under other Community funds during the period 2007-13.

*LIFE+ Environment Policy & Governance* supports **innovative or demonstration projects**<sup>2</sup> within the spirit of the Göteborg strategy<sup>3</sup> in particular those contributing to the Lisbon process by adding measurable social and economic benefits to environmental benefits and building on a knowledge based approach.

In relation to the objectives of the 6<sup>th</sup> Environmental Action Plan<sup>4</sup>, the specific objectives of *LIFE+ Environment Policy and Governance* call for proposals are as follows:

- (a) to contribute to the development and demonstration of innovative policy approaches, technologies, methods and instruments;
- (b) to contribute to consolidating the knowledge base for the development, assessment, monitoring and evaluation of environmental policy and legislation;
- (c) to support the design and implementation of approaches to monitoring and assessment of the state of the environment and the factors, pressures and responses that impact on it;
- (d) to facilitate the implementation of Community environment policy, with particular emphasis on implementation at local and regional level;

---

<sup>1</sup> Regulation (EC) n° 614/2007 of the European Parliament and of the Council of 23 May 2007, published in the Official Journal of the European Union L149 of 9 June 2007  
[http://eur-lex.europa.eu/LexUriServ/site/en/oj/2007/l\\_149/l\\_14920070609en00010016.pdf](http://eur-lex.europa.eu/LexUriServ/site/en/oj/2007/l_149/l_14920070609en00010016.pdf)

<sup>2</sup> Only projects characterised by a 'high' degree of innovation can claim to be really innovative in this context (i.e. new technology or method, resulting from a study or research, which affects all or most of a production process or service).

<sup>3</sup> At the Göteborg European Council in June 2001, a strategy for sustainable development was agreed, by adding an environmental dimension to the Lisbon Strategy.

<sup>4</sup> Sixth Community Environmental Action Plan Decision 1600/2002/EC  
<http://ec.europa.eu/environment/newprg/index.htm>

Taking into account the activities of the Environmental Technologies Action Plan<sup>5</sup> and the objectives of the Framework Programme for Competitiveness and Innovation, *LIFE+ Environment Policy & Governance* encourages proposals that lead to:

- the identification of promising environmental technologies/approaches (*or methods or processes*) and of the obstacles to their development leading to solutions to overcome those barriers.

In order to attain the best results projects should to the greatest extent:

- promote the widest possible application of scientifically verified technologies and/or *approaches* (i.e. network projects, dissemination of results by relevant bodies, etc.);
- integrate capacity building measures;
- involve public administrations in the diffusion of the technologies and/or *approaches* developed by the projects.

*LIFE+ Environment Policy & Governance* support will be allocated to the best proposals in terms of innovative solutions for important environmental issues, leading to viable as well as qualitatively and quantitatively measurable concrete results. Proposals must be highly visible and technically and financially sound. They should incorporate the dissemination of knowledge. The demonstration character is particularly important; projects must be implemented on a technical scale that allows evaluation of technical and economic viability of large scale introduction. *LIFE+ Environment Policy & Governance* is not directed at research or at investment in *existing* technology. LIFE+ aims to bridge the gap between research and development results and widespread implementation, and to improve innovative solutions with a public dimension. The proposal should not be driven by the desire to seek a competitive advantages, but environmental solutions which should be actively disseminated to and taken up by other public actors.

The Competitiveness Innovation Framework Programme<sup>6</sup> (CIP) will finance market oriented activities related to the take up of the environmental technologies and eco-innovative activities by enterprises as well as promotion of new or integrated approaches to eco-innovation, such as environmental management, environmentally friendly design of products, processes and services. The CIP will pay particular attention to small and medium-sized enterprises.

In this respect *LIFE + Environmental Policy and Governance* component marks the difference in respect to the CIP eco-innovation that covers market oriented activities focused on competitiveness, which is less an issue for the public sector<sup>7</sup>.

In addition *LIFE + Environmental Policy and Governance* supports projects for the development and implementation of Community objectives relating to the broad-based, harmonised, comprehensive and long-term monitoring of forests and environmental interactions.

---

<sup>5</sup> See COM(2004) 38 final, Brussels, 28.01.2004 'Stimulating Technologies for Sustainable Development: an Environmental Technologies Action Plan for the European Union'.

<sup>6</sup> For further information on the CIP programme:  
[http://ec.europa.eu/enterprise/enterprise\\_policy/cip/index\\_en.htm](http://ec.europa.eu/enterprise/enterprise_policy/cip/index_en.htm)

<sup>7</sup> For example, if a proposal relates to application of EMAS and Eco-label by an individual enterprise or a group of enterprises it should be financed by the CIP. If the project relates to the application (at an EU level) of EMAS or Eco-label by a public body, to development of a policy or to a measure aimed at whole sector rather than individual enterprises it is eligible for LIFE+ funding.

Finally, the environmental component of the 7<sup>th</sup> Framework Programme for Research (FP7) focuses on research, development and demonstration. Insofar that LIFE+ projects would innovate or be demonstration projects based on such earlier research, development or demonstration there would be little risk of overlap with the FP7.

### **Priority areas for LIFE+ Environment Policy and Governance**

In accordance with Annex II of the LIFE+ Regulation, the priority areas for *LIFE+ Environment Policy & Governance* are as follows:

#### **1. Principal objective “Climate change”**

Stabilise greenhouse gas concentration at a level that prevents global warming above 2°C

Priority areas of action

- ensuring the implementation of EU commitments under UNFCCC Kyoto Protocol, and facilitating development of post 2012 implementation programme with a view on further reducing EU greenhouse gas emissions up to 2020;
- ensuring the adaptation of the EU economy and society, nature and biodiversity, water resources and human health to the adverse impacts of climate change (to a potential temperature increase of 2 °C resulting from increased greenhouse gas concentrations) and mitigating its impact;
- ensuring the implementation and use of market-based instruments in particular in order to achieve a cost-efficient emission reduction in a post 2012 framework.

#### **2. Principal objective “Water”**

Contribute to an enhanced water quality by developing cost-effective measures to achieve good ecological status in view of developing the first river basin management plan under the Water Framework Directive (WFD)

Priority areas of action

- preparing the WFD programmes of measures and integrating measures from parent directives such as e.g. the Urban Waste-water Treatment Directive, the Bathing Water Directive, the Drinking Water directive, the Plant Protection Products and Nitrates Directive, the Flood Directive and the IPPC Directive;
- contributing to the effective implementation of the EU Marine Strategy.

#### **3. Principal objective “Air”**

Achieve levels of air quality that do not give rise to significant negative impacts on and risks to human health and the environment

Priority area of action

- implementing the Thematic Strategy on air pollution.

#### **4. Principal objective “Soil”**

Protecting and ensuring the sustainable use of soil by preserving soil functions, preventing threats to soil, mitigating their effects and restoring degraded soils.

Priority areas of action

- implementing the Thematic Strategy on the protection of soil;
- ensuring the protection and restoration of soil biodiversity.

## **5. Principal objective “Urban environment”**

Contribute to improving the environmental performance of Europe’s urban areas

Priority area of action

- contributing to a better implementation of existing EU environment policies and legislation at the local level by supporting and encouraging local authorities to adopt a more integrated approach to urban management, including the transport and energy sectors.

## **6. Principal objective “Noise”**

Contribute to policy development and implementation on environmental noise

Priority areas of action

- to prevent and reduce the harmful effects from exposure to environmental noise.

## **7. Principal objective “Chemicals”**

Improve the protection of environment and health from risks posed by chemicals by 2020 by implementing chemicals legislation, in particular the REACH Regulation and the thematic strategy on the sustainable use of pesticides

Priority areas of action

- enhancing science-policy integration and the transfer of results to provide a solid technical background in support of REACH;
- implementation of the thematic strategy on the sustainable use of pesticides<sup>8</sup>.

## **8. Principal objective “Environment and health”**

Develop the information base for policy on the environment and health (the Environment and Health Action Plan for 2004 to 2010)

Priority area of action

- human biomonitoring and data linkage on environment and health<sup>9</sup>;
- protection of the ozone layer to reduce negative health and environmental impacts.

## **9. Principal objective “Waste and natural resources”**

Develop and implement policies designed to ensure sustainable management and use of natural resources and waste, improving the environmental performances of products, sustainable production and consumption patterns, waste prevention, recovery and recycling

Contributing to the effective implementation of the Thematic Strategy on waste and natural resources

Priority areas of action

- promoting sustainable use of natural resources, with a life-cycle approach, including environmental, social and economic aspects, in order to decouple environmental impact from economic growth;
- promoting waste prevention, recovery and recycling with a focus on life-cycle thinking, eco-design and the development of recycling markets;

---

<sup>8</sup> For example: Integrated pest management, strategies for plant protection in protected zones, good environmental practice.

<sup>9</sup> For example: communication and data interpretation on human bio-monitoring, pilot data linkage, air epidemiology.

- contributing to the implementation of Community policy and legislation on waste, in particular the Landfill Directive, the Waste Framework Directive, the Waste Shipment and POPs Regulations and the Directives on Waste Electrical and Electronic Equipment (WEEE), Restriction of the Use of Certain Hazardous Substances (RoHS), End-of-Life Vehicles (ELVs), Hazardous Waste, Waste Oils, PCBs and mining waste.

#### **10. Principal objective “Forests”**

Provide, especially through an EU coordination network, a concise and comprehensive basis for policy relevant information on forest in relation to climate change (impact on forest ecosystems, mitigation, substitution effects), biodiversity (baseline information and protected forest areas), forest fires, forest condition and the protective functions of forests (water, soil and infrastructure) as well as contributing to protect forests against fires

Priority area of action

- promoting the collection, analysis and dissemination of policy-relevant information concerning forests and interactions between forests and the environment;
- promoting harmonisation and effectiveness of forest monitoring activities and data collection systems and making use of synergies by creating links between monitoring mechanism established at regional, national, European and global level;
- stimulating synergies between specific forests related issues and environmental initiatives and legislation (e.g. EU soil strategy, Natura 2000, Water Framework Directive, etc.);
- contributing to sustainable forest management in particular by collecting data related to the improved Pan-European Indicators for Sustainable Forest Management as adopted by the MCPFE Expert Level Meeting 7-8 October 2002, Vienna, Austria;
- building capacities at national and Community level to allow for coordination and guidance on forest monitoring.

#### **11. Principal objective “Innovation”**

Contribute to developing and demonstrating innovative policy approaches, technologies, methods and instruments to assist implementation of the Environmental Technologies Action Plan (ETAP)

Priority areas of action

- promoting the identification, demonstration and dissemination of innovative technologies and practices, through actions complementary to those of the Competitiveness and Innovation Framework Programme.

#### **12. Principal objective “Strategic approaches”**

Promoting effective implementation and enforcement of EC environmental legislation and improving the knowledge base for environmental policy.

Improving the environmental performance of SMEs

Priority areas of action

- strengthening the knowledge base for policy making and implementation by building a Shared Environmental Information System (SEIS) and supporting the implementation of the Global Monitoring for Environment and Security initiative (GMES);
- implementing the Environmental Compliance Assistance Programme for SMEs.

**Whilst any project dealing with the abovementioned priorities is welcome, for the 2007 call for proposals the European Commission would favour those dealing with climate change.**

## 2. General principles of *LIFE+ Environmental Policy and Governance*

### Who may participate?

Proposals may be presented by legal entities established in the Member States of the European Union e.g. NGOs, private non commercial, industrial and commercial firms, local authorities, etc. Under *LIFE + Environmental Policy and Governance* the participation of public authorities at regional or local level is in particular encouraged.

### Best practice and/or demonstration

*LIFE+ Environmental Policy and Governance* projects must either be demonstration or innovative projects. *LIFE+ Environmental Policy and Governance* projects must therefore have as an integral part of the project the evaluation and active dissemination of the results and lessons learnt.<sup>10</sup>

A "**demonstration**" project puts into practice, tests, evaluates and disseminates actions/methodologies that are to some degree new or unfamiliar in the project's specific context (geographical, environmental, socio-economical ...), and that **should be more widely applied** elsewhere similar circumstances. The project must therefore be designed right from the start to demonstrate whether the techniques and methods used work or not in the project's context. Monitoring, evaluation and active dissemination of the main project results and/or lessons learnt are an integral part of the project and its aftermath. A demonstration project therefore ultimately aims to encourage other stakeholders to use the techniques and methods demonstrated in the project.

An "**innovative**" project applies a technique or method that has not been applied / tested before or elsewhere and that offers potential environmental advantages compared to current best practice. The monitoring, evaluation and active dissemination of the main project results and/or lessons learnt is an integral part of the project. An innovative project therefore aims to evaluate whether the innovative techniques and methods work or not. Moreover, it aims to inform other stakeholders of these results and to encourage them where appropriate to use the techniques and methods successfully tested in the project.

Note that the application of an established best practice action/methodology in a particular geographical region where it has not been applied before is not considered to be "innovative" but is rather seen to be "demonstration".

### Recurring actions cannot be financed

The LIFE+ Regulation (Article 3.2) does not allow the financing of recurring activities.

A *recurring action* is understood in the context of this application guide as "any day to day operation". Any recurring monitoring or management action that was already carried out prior to the project and/or that needs to be continued after the end of the project (at the same level of intensity, using the same techniques and material...) can not be included in the proposal budget as it would query both the added value and the sustainability of the project. However, *recurring actions with a clear*

---

<sup>10</sup> Only projects for the "development and implementation of Community objectives relating to the broad-based, harmonised, comprehensive and long-term monitoring of forests and environmental interactions" are exempt from this rule (Article 3.2.d of the LIFE+ Regulation).

*demonstration* value and/or *innovative recurring actions* may be considered as eligible for funding<sup>11</sup>. In such cases, the proposal must clearly explain the demonstration/innovation character.

### **Complementarity with other EC funding instruments**

Applicants must take full note of the corresponding section 6.15 of the General Guidelines for Applicants. Since *LIFE+ Environmental Policy and Governance* projects must either be demonstration or innovative projects, it is understood that there should not generally be any significant high risk of overlap with the main scope of other EU funding instruments, except with the Competitiveness Innovation Framework Programme.

Since the Competitiveness Innovation Framework Programme<sup>12</sup> (CIP) will finance market oriented activities related to the take up of the environmental technologies and eco-innovative activities by enterprises as well as promotion of new or integrated approaches to eco-innovation, such as environmental management, environmentally friendly design of products, processes and services, *LIFE + Environmental Policy and Governance* will primarily focus on projects that are submitted by public sector applicants and that are not market oriented<sup>13</sup>.

### **Maximum co-financing rates**

The maximum rate of Community financial support for *Environment Policy & Governance* projects shall be 50% of the eligible costs of the proposal.

### **Eligibility of costs**

Applicants should avoid presenting to *LIFE+ Environment Policy & Governance* costs related to any of the following activities or items since they are considered **ineligible** for financing (further ineligible costs are listed in Article 26 of the Common Provisions):

- research and technological development activities;
- studies not specifically addressing the objective aimed at by the proposal;
- costs for intellectual property right protection (e.g., patents);
- investments in major infrastructure or investments of a non-innovative nature, including activities already confirmed on an industrial scale;
- costs for EMAS and ECOLABEL registration procedures;
- land purchase or any other related costs.

To be considered **eligible**, costs must:

- be provided in the provisional budget of the proposal;

---

<sup>11</sup> Some flexibility may be appropriate for projects clearly linked to the development and implementation of Community objectives relating to the broad based harmonised, comprehensive and long-term monitoring of forests and environmental interactions.

<sup>12</sup> For further information on the CIP programme: [http://ec.europa.eu/enterprise/enterprise\\_policy/cip/index\\_en.htm](http://ec.europa.eu/enterprise/enterprise_policy/cip/index_en.htm)

<sup>13</sup> For example, if a proposal relates to application of EMAS and Eco-label by an individual enterprise or a group of enterprises it should be financed by the CIP. If the project relates to the application (at an EU level) of EMAS or Eco-label by a public body, to development of a policy or to a measure aimed at whole sector rather than individual enterprises it is eligible for LIFE+ funding.

- correspond to actions that are technically and financially coherent and feasible and providing value for money; and be directly linked to and necessary for carrying out the proposal covered by the decision;
- be actually **incurred during the project's lifetime**, as defined in the grant agreement, be recorded in the beneficiaries' accounts or tax documents, and be identifiable and controllable.

### 3. How to conceive a project proposal?

When preparing your proposal, the following main types of eligible actions must be clearly distinguished:

- Preparatory actions,
- Implementation phase,
- Communication and dissemination actions (obligatory),
- Project management and monitoring (obligatory).

#### Preparatory actions

As a general principle, all preparatory actions must produce practical recommendations and/or information which can be implemented (either during the project or after the project) and be used without requiring further preparatory work. Furthermore, where preparatory actions do not lead to direct implementation during the project, the proposal must provide sufficient set of explanations, commitments and guarantees to show that their full implementation after the project is effectively ensured. Most projects include preparatory actions. Projects may not include preparatory actions that have been fully completed prior to the start of the project.

In general, and amongst others, preparatory actions:

- should not be research actions,
- should be of limited duration (i.e. should be significantly shorter than the project duration),
- should be clearly related to the objective(s) of the project

Preparatory actions should thus primarily remain restricted to the preparation of the actual implementation phase of the project (technical planning, permit procedures, stakeholder consultations, etc.).

#### Implementation phase

These are the core actions of the proposals; they should always be *innovative and/or demonstration actions*.

The actual impact of these actions must be *monitored* during the project.

#### Communication and dissemination actions (obligatory)

*LIFE+ Environment Policy & Governance* projects are innovative or demonstration projects (except where they concern the monitoring of forests). In all such cases they **must include a significant set of actions to disseminate the results of the project** so that the knowledge gained is actively communicated to those stakeholders that may best make use of it and apply the lessons from the project.

These typically include:

- information activities regarding the project to the general public and stakeholders aimed at facilitating the implementation of the project
- awareness and dissemination actions aimed at publicising the project and its results both to the general public and to other stakeholders that could usefully benefit from the project's experience and implement themselves the innovative actions demonstrated in the project.

The range of possible actions is large (media work, organisation of events for the local community, didactic work with local schools, seminars, workshops, brochures, leaflets, newsletters, DVDs, technical publications, ...), and those proposed should form a coherent package. To be effective, these actions should in general begin early on in the project. Each communication and dissemination action must clearly define and justify its target audience, and should be expected to have a significant impact. The organisation of large and costly scientific meetings or the financing of large-scale visitor infra-structures is not eligible.

Note that certain communication actions are obligatory (project web site, notice boards, ...) and should therefore be explicitly foreseen in the proposal. See Article 13 of the Common Provisions: "Communication actions, ..." for full details.

Please see also <http://ec.europa.eu/environment/life/toolkit/comtools/index.htm> for detailed advice on communication and dissemination actions.

### Project management and monitoring (obligatory)

Every project proposal must contain an appropriate amount of both project management and monitoring actions. This typically involves at least all of the following actions and associated costs:

- Project management, activities undertaken by the beneficiaries for the management of the project (administrative, technical and financial aspects) and for meeting the LIFE+ reporting obligations. The technical project management may be partially outsourced. Outsourcing of project management is possible, provided the coordinating beneficiary retains full and day to day control of the project. The project management structure must be clearly presented (including an organigramme and details of the responsibilities of each person and organisation involved). It is strongly recommended that the project management staff has previous experience in project management.
- Monitoring and evaluating the effectiveness, the environmental benefit etc. of the main project actions.
- Where obligatory, the external audit and the bank guarantee.
- Training, workshops and meetings for the beneficiaries' staff, where these are required for the achievement of the project objectives.
- The participation in and the organisation of networking (for example, with other LIFE projects) and information platforms related to the project objectives (including at international level where justified).

It is strongly recommended that the project coordinator be full-time. If a coordinator or project manager also directly contributes to the implementation of certain actions, an appropriate part of his/her salary costs should be attributed to the estimated costs of those actions.

## 4. How to fill in the technical application forms?

The technical part of the *LIFE+ Environment Policy and Governance* application file consists of 3 parts (A, B and C) available for download as a single Word file.

### Important note

All forms are mandatory and must be fully completed, except:

- the associated beneficiary declaration (form A3) and profile (form A5) if there are no associated beneficiaries
- the co-financier profile (form A6) if there are *no co-financiers*
- the box "State of the art and innovative aspects of the project" (on form B2), which does not need to be filled in for a proposal targeting forest monitoring
- the box "Demonstration character" (on form B3), which does not need to be filled in for a proposal targeting forest monitoring

Where forms are not obligatory or where you have no specific information to put on certain parts of obligatory forms, you are advised to indicate "not applicable" or "none" or "no relevant information" or an equivalent indication. A form with totally blank sections will be assumed to be incomplete and may render your application ineligible.

### Part A – administrative information

#### Form A1

**Project title (max 120 characters):** It should include the key elements and objective of the project. Note that the Commission may ask you to change the title in order to clarify it.

**Expected start date:** The earliest possible start date is 1<sup>st</sup> January 2009. Please use the following format for all dates: DD/MM/YYYY.

**Policy area:** You can only choose one policy area – tick as appropriate.

#### Form A2

Before completing this form, please check that the coordinating beneficiary does not fall into any of the situations listed in articles 93.1 and 94 of the Financial Regulation (EC) 1605/2002, reference: [http://www.cc.cec/budg/leg/finreg/leg-020\\_finreg\\_en.html](http://www.cc.cec/budg/leg/finreg/leg-020_finreg_en.html)

**3. Financial contribution of the coordinating beneficiary, actions for which it is responsible...:** Amount to be provided in Euro (€).

The amount indicated here must be identical with the amount indicated as coordinating beneficiary contribution in the financial forms **FA** and **FC**. This amount must be greater than 0€ and cannot include any funding specifically obtained for the project from other public or private sources (this is cofinancing). List all the actions for which the coordinating beneficiary is responsible (as indicated in forms C - only one organisation is responsible for each action), and indicate their total cost (in euros) – this must be coherent with the costs indicated in forms C and in the financial form FB.

**Signature:** The form **must be signed** and the signature **must** be stamped and dated.

#### Form A3

If the project foresees associated beneficiaries, this form becomes compulsory. Complete one form per associated beneficiary (A3/1, A3/2, A3/3, etc.).

Before completing this form, please check that the associated beneficiary does not fall into any of the situations listed in articles 93.1 and 94 of the Financial Regulation (EC) 1605/2002, reference: [http://www.cc.cec/budg/leg/finreg/leg-020\\_finreg\\_en.html](http://www.cc.cec/budg/leg/finreg/leg-020_finreg_en.html)

**2. Financial contribution of the associated beneficiary, actions for which it is responsible...:** Amount to be provided in Euro (€). The amount indicated here must be identical with the amount indicated as the corresponding associated beneficiary contribution in the financial form **FC**. It must be greater than 0€. This amount cannot include any funding specifically obtained for the project from other public or private sources (this is cofinancing). List all the actions for which the associated beneficiary is responsible (as indicated in forms C - only one organisation is responsible for each action), and indicate their total cost (in euros) – this must be coherent with the costs indicated in forms C and in the financial form FB.

**Signature:** The form **must be signed** and the signature **must** be stamped and dated.

## **Form A4**

**Short Name:** The coordinating beneficiary should be identifiable throughout the technical proposal forms by its short name (max 25 characters).

**Beneficiary number:** The beneficiaries should be identifiable in the financial proposal forms FC and F1 – F7 by their beneficiary number. For the coordinating beneficiary, the beneficiary number is always 1, for the first associated beneficiary it is 2, etc.

**Legal Name:** The legal name is the name under which the coordinating beneficiary is officially registered (if applicable).

**Legal Status:** Select one of the following 4 choices: *Public Authority*, *Other Public body*, *Private commercial* or *Private non-commercial* (including NGOs). Indicate an “X” in the appropriate box. Further guidance on how to distinguish private organisations from public bodies can be found in section 5 of the General Application Guide for LIFE+ 2007.

**Value Added Tax (VAT) number:** If applicable, provide the organisation's VAT number in the VAT register.

**Legal Registration Number:** If applicable, provide the organisation's legal national registration number or code from the appropriate trade register (e.g. the Chamber of Commerce register), business register or other.

**Country Code:** Use the relevant country code as indicated at:

[http://www.ec.europa.eu/comm/eurostat/ramon/nuts/codelist\\_en.cfm?list=nuts](http://www.ec.europa.eu/comm/eurostat/ramon/nuts/codelist_en.cfm?list=nuts)

**Title:** Title commonly used in correspondence with the person in charge of proposal coordination. Example: Mr., Mrs., Ir., Dr., Prof.

**Function:** Provide the function of the person in charge of coordinating the proposal. Example: Managing Director, Financial Director, Sales Manager, Project Manager, etc.

**Department/Service Name:** Name of the department and/or service in the organisation, coordinating the proposal and for which the contact person is working. The address details given in the fields which follow must be for the department / service and not the legal address of the organisation.

**Year:** Provide the year for which the figures in this section are provided, e.g. ‘2006’. Information from the most recent accounting year should be provided.

**Annual turnover:** To be provided by all coordinating beneficiaries **other than "public authorities"** for which this type of information is available. If not applicable, please indicate “N.A.”. Information from the most recent accounting year should be used. The figures should

be given for the organisation as a whole and not just for the department carrying out the work. They must be expressed in Euros.

**Annual Balance Sheet Total:** (i.e. total of assets or total of liabilities): To be provided by **all non-public** coordinating beneficiaries for which this information is available. If not applicable, please write “**N.A.**”. The figures should be given for the legal entity as a whole and not just for the department carrying out the work. Information from the most recent accounting year should be used. They must be expressed in Euros.

**Number of employees:** The figures should be for the legal organisation as a whole - not only for the department carrying out the work. The contribution of part-time staff should be accounted as the equivalent number of full-time staff (full-time equivalents).

**Number of employees in the department carrying out the project:** The figures should be for the department carrying out the work. The contribution of part-time staff should be accounted as the equivalent number of full-time staff – as full-time equivalents. If not applicable, please write “**N.A.**”.

**Is your organisation independent? (for private commercial bodies only):** Is 25% or more of the capital or the voting rights owned by one enterprise or jointly by several enterprises falling outside the definition of an SME (except public investment corporations, venture capital companies and institutional investors, provided no control is exercised either individually or jointly)?

If the organisation is not independent, you should provide the name(s) of the company(ies) which own(s) 25 % or more of the organisation.

An SME (small and medium-sized enterprise) is defined as an entity that has fewer than 250 full time equivalent employees, an annual turnover not exceeding 40 million € or an annual balance sheet total not exceeding 27 million €, and is not controlled by 25% or more by a company which is not an SME

**Owner (for private commercial bodies only):** Please provide the legal name(s) of the organisation(s) or person(s) controlling the organisation by 25% or more.

**Affiliation (for private commercial bodies only):** An organisation is considered as being affiliated to another organisation if:

- It is under the same direct or indirect control as another organisation, or
- It directly or indirectly controls another organisation, or
- It is directly or indirectly controlled by another organisation.

**Control:** Company A controls company B if company A, directly or indirectly, holds more than 50% of the share capital of company B, or if company A, directly or indirectly, holds more than 50% of the shareholders' voting rights of company B, or if company A has, directly or indirectly, the decision-making powers within company B.

It should be noted that Company A's holding a simple majority of the share capital, or the voting rights, of Company B may be sufficient to create a controlling relationship.

If the beneficiary organisation is a private commercial body affiliated to another organisation, the short name(s) of the organisation(s) to which the beneficiary organisation is affiliated should be indicated and the codes below used to describe the character of the affiliation(s):

- (D): Direct control;
- (I): Indirect control.

**Brief description of the activities of the coordinating beneficiary:** Please describe the organisation, its legal status, its activities and its competence in relation to the proposed actions. The description given should enable the Commission to evaluate the technical reliability of the coordinating beneficiary, i.e. whether it has the necessary experience and expertise for a successful implementation of the project.

For private non-commercial organisations please provide the key elements that prove that the organisation is recognised as such.

### **Form A5**

If the project foresees associated beneficiaries, this form becomes compulsory. Complete one form per associated beneficiary (A5/1, A5/2, A5/3, etc.). **See instruction for form A4**

### **Form A6**

Complete one form A6 per co-financier (A6/1, A6/2, A6/3, etc.).

**We will contribute the following...":** Provide this amount in Euro (€). Remember that the amount(s) indicated here must be consistent with the amount(s) indicated as co-financier's contribution(s) in the financial forms FA and FC.

**Status of the financial commitment:** please indicate either "*Confirmed*" or "*To be confirmed*" (only applicable if funding is conditional on project selection).

**Signature:** The form **must be signed** and the signature **must** be stamped and dated.

### **Form A7**

Clear and complete answers must be provided to each question. **Applicants frequently underestimate the importance of this form.** LIFE+ projects **may not include** actions that fall within the main scope of other Community financial instruments (see "Complementarity with other EC-funding instruments" in the section on general principles). **Applicants must therefore verify this aspect carefully** (please note point 1 of the declaration in form A1 that you have to sign) and provide the fullest possible information in your answers.

**National authorities may be asked to review this declaration.**

## **Part B – Objectives and expected results**

### **Form B1 – Summary description of the project (to be completed in English)**

Please provide a Summary Description of your project. The description should be structured, concise and clear. It should include:

- **Project title:** see instructions on form A1.
- **Objectives:** List the objectives of your project in decreasing order of importance.
- **Actions and means involved:** Please explain clearly what means will be utilised during the project to reach the objectives indicated above (financial means should not be indicated). Please ensure that there is a clear link between the proposed actions and means and the project's objectives.
- **Expected results (quantified as far as possible):** Please list the main results expected at the end of the project. These must directly relate to the environmental problems targeted and to the project's objectives. The expected results must be concrete, realistic and **quantified** as far as possible. Since the project's final achievements will be judged against its expected results, please make sure that the expected results are well defined and well quantified.

## **Form B2**

### **Environmental problem targeted:**

Please provide a clear description of the environmental problem targeted by your proposal. Explain why you consider that this problem is related to European environmental policy and legislation.

### **Objectives of the project:**

Please provide a detailed description of all project objectives, listing them by decreasing order of importance. Objectives should be phrased in terms of the project's contribution to the development and demonstration of innovative policy approaches, technologies, methods and instruments; and in terms of its contribution to consolidating the knowledge base for the development, assessment, monitoring and evaluation of environmental policy and legislation.

These objectives must be realistic (be achievable within the timeframe of the project with the proposed budget and means) and clear (without ambiguity).

### **State of the art and innovative aspects of the project**

(No information needs to be provided in this box for **projects on forest monitoring**. Applicant of such projects should indicate 'NON APPLICABLE')

Provide a description of the state of the art of the technique or method addressed. Elaborate on the technical description of the processes or methods and/or proposed innovation(s), new elements, improvements. Describe the previous research and experience carried out in preparation for the project implementation, including feasibility studies.

Please take into account that the innovative nature of the proposed actions can be evaluated from different perspectives: a) relative to the technologies applied by the project (technological innovation), b) relative to the way technologies are implemented (innovation in processes or methods) and, c) concerning the business and economic models developed by the project (economic and business innovation). These different dimensions of the innovatory nature have to be compared with the state of the art at global (world) level. Innovation should not be restricted to pure technological breakthroughs. For instance, a new procedure may change one specific step in the process of manufacturing a product or, alternatively, it may bring about a more general transformation of the entire production cycle, and thus of that cycle's total impact. The same applies for a new economic or business model which would have the potential to turn a hitherto valueless waste into an input by means of business reengineering or change in the economic model.

**N.B.** *Geographical technology or practice transfer alone (without a genuine development of innovative character) can not be considered as innovative.* Equally, projects which involve pure research and development or merely preparatory activities (studies, surveys, etc) can not be considered innovative per se.

## **Form B3**

### **Demonstration character:**

(No information needs to be provided in this box for **projects on forest monitoring**. Applicant of such projects should indicate 'NON APPLICABLE')

Provide a description of the technical scale of the project (pilot scale, pre-industrial scale, first full-scale application). Describe activities for monitoring/measurements (which, how?) and/or evaluation of the project.

**EU added value of the project and its actions:**

Please describe how the proposed project actions are expected to contribute to the achievement of European environmental objectives.

You should also provide here a clear description of the geographical scope of the project. A **transnational approach** and/or a **multinational partnership** may, if well justified here, be also considered as added value.

**Efforts for reducing the project's "carbon footprint":**

Please explain how you intend to ensure that the "carbon footprint" of your project remains as low as is reasonably possible.

**Form B4**

**Stakeholders involved and main target audience of the project:**

Indicate the stakeholders the proposal intends to involve and how. Please indicate which kind of input you want from their involvement.

Describe target groups and methods for dissemination of knowledge. Comment on activities for general publicity and/or marketing of the concept during and after implementation.

**Form B5**

**Expected constraints and risks related to the project implementation:**

It is important that the proposal identifies all possible external events ("constraints and risks") that could have major negative impacts on the successful implementation of the project. Please list such constraints and risks, in the decreasing order of importance. Please also indicate any possible constraints and risks due to the socio-economic environment. For each constraint and risk identified, please indicate how you envisage overcoming it.

You are also strongly advised to include in this section any details on licences, permits, EIA, etc., and to indicate what support you have from the competent bodies responsible for issuing such authorisations.

**Finally, please detail how you have taken into account the risks identified into the planning of the project (time planning, budget, etc.) and the definition of the actions.**

**Form B6**

**Continuation and valorisation of the project results after the end of the project:**

Describe how the project will be continued after the end of the LIFE+ funding, what actions are required to consolidate the results in order to ensure the sustainability of the project results. Please indicate what mechanisms will be put in place to ensure that this will be done. Please note that information provided in this section is indicative and will have to be updated during the project life.

In particular, please reply to the following questions:

- **Which actions will have to be carried out or continued after the end of the project?** Please list such project actions indicating their reference (e.g. A1, A2...) and title.
- **How will this be achieved, which resources will be necessary to carry out these actions?** Please indicate how the above actions will be continued after the project, by whom, within what timeframe and with what financing.
- **Potential for using other EU funds after the end of the project:** Please list the EU financial instruments for which you may apply for the continuation of the above project activities. Explain the complementary with other EU funds after the project .
- **To what extent will the results and lessons of the project be actively disseminated after the end of the project to those persons and/or organisations that could best make use of them? (Please identify these persons/organisations):** Please indicate how dissemination activities will continue after the end of the project. Please list the persons/organisations that have been so far identified as targets for these dissemination activities.
- **Any other issues.** Please indicate any other useful information regarding the continuation / valorisation of the project results after the end of the project.

## **Part C – Detailed technical description of the proposed actions**

### **Form C1 – Details of the proposed actions**

The forms C1 must be used to describe each of the actions proposed as precisely as possible. For each proposed action, give all the information required following the indicated order (what, how and where, reasons why it is necessary, etc.).

For any individual action described in the forms C1, it is obligatory to designate one single project participant (either the coordinating beneficiary or one of its associated beneficiaries) as the responsible body for implementing this action. If the same type of action is carried out by several project participants, it is advisable to split this action and to assign one separate action to each of the participants.

The following accompanying activities are considered obligatory and shall therefore be included as distinct actions on form C1:

- **Overall project operation:** Each project must include one or several distinct actions named "Project management by (name of the participant)". This/these action(s) should include a description of the project management staff and describe management and reporting duties of the project participants. The management should be described, even if no costs are charged for this to the project. Reporting should include the preparation of the Inception report, the progress reports, the mid-term and final reports with payment requests. Please include a management chart of the technical and administrative staff involved. This chart must provide evidence that the beneficiary (Project Manager) has a clear authority and an efficient control of the project management staff, even if part of the project management would be outsourced. Explain if the management staff has previous project management experience.
- **Monitoring:** LIFE+ projects shall include separate monitoring action(s) to measure and document the effectiveness of the project actions as compared to the initial situation, objectives and expected results. Regular reporting on monitoring should be foreseen. A distinct "monitoring" action with an individual budget should therefore be proposed. In the description of this action, the "monitoring protocol", the "monitoring indicators" and "sources of verification" should be identified and described.

- **Audit:** Where required, an independent auditor nominated by the beneficiary must verify the financial statements provided to the Commission in the final project report. This audit should not only verify the respect of national legislation and accounting rules but should also certify that all costs incurred respect the LIFE+ Common Provisions. In the financial forms, the costs for the audit should be under the budget item “external assistance”.

The following dissemination activities are also considered obligatory and shall be included as actions on form C1:

- **Notice boards** describing the project shall be displayed at strategic places accessible to the public. The LIFE logo should always appear on them.
- A description of the project shall be included in a newly-created or existing **website** (with the LIFE logo), and full details of its objectives, actions, progress and results should be provided. The web site shall be regularly updated during the project period.
- A **layman’s report** shall be produced in paper and electronic format at the end of the project. It shall be 5-10 pages long and presented in English and in the beneficiary’s language (optional). This report shall be 5-10 pages long and present the project, its objectives, its actions and its results to a general public.

The following dissemination activities are not considered obligatory, but shall, if foreseen, be included as actions on form C1:

- **Any media work** foreseen (press conferences, meetings with or visits by journalists, preparing articles for the press ...).
- **Organisation of events:** e.g., public information meetings, meetings with interest groups, guided visits... Describe exactly what is planned and how it contributes to the objectives of the project. Describe final output.
- **Workshops, seminars, conferences:** If (one or more) beneficiaries are attending, specify which (if known already). If (one or more) beneficiaries are organising, describe exactly what the topic will be, how it contributes to the project objectives, who will be invited (whenever possible, beneficiaries implementing or having implemented similar projects ought to be invited in order to foster networking). Finally, describe the output of each event and how it will be disseminated.
- **Production of brochures, films, visitor maps, etc.** Specify exactly what is planned (subject matter, number of copies, distribution to whom). Note that all such material charged to LIFE+ must bear a clear reference to LIFE+ financial support (including the LIFE logo) to be considered eligible for reimbursement and that one copy of each product must be annexed to the progress/intermediate report or final report.
- **Technical publications on project:** If already known, indicate in which journal the publication will take place. Such publications must acknowledge the Community financial support.

### **Form C2 – Deliverable products and milestones of the project, and activity reports foreseen**

**Deliverable products:** Please list all deliverable products chronologically according to their deadline for completion (day/month/year). **Deliverable products** are all those **tangible** products that can be shipped (e.g. management plans, studies and other documents, software, videos, etc). For each deliverable, please include the code of

the associated action and the deadline for its completion (day/month/year). Please note that any deliverable product will have to be **submitted as a separate document** (bearing the LIFE logo) to the Commission together with an activity report.

**Milestones:** Please list all project milestones chronologically according to their deadline for delivery/achievement (day/month/year). **Project milestones** are defined as **key** moments during the implementation of the project e.g. "Nomination of the Project Manager", "Completion of land purchase", etc. Please list the milestones of the project. Milestones (or corresponding documents) do not need to be submitted to the Commission. In a report, you would need to inform the Commission whether the milestone has been completed or not.

**Activity reports foreseen:** the beneficiary shall report to the Commission about the technical and financial progress of the project. The project's achieved results and possible problems should be highlighted in these reports. The first report is the "Inception Report", which shall also provide a self-assessment of the viability of the project. If the project lasts more than 24 months and requests a Community contribution in excess of €300.000, and if the beneficiary intends to ask for a mid-term payment, a more detailed "mid-term report with payment request" has to be provided. One "Final Report with payment request" shall be submitted, not later than 3 months after the project end date. Progress reports are to be submitted to ensure that at least one report is received every 18 months (the reporting schedule may be modified during the revision phase). Please consult the Common Provisions, Article 12 for full details on the reporting obligations of the LIFE+ projects.

### **Form C3 - Timetable**

In the table, please list all actions ordered by number and using their numbers and names. Please use the same number and title of action as presented in the project proposal (e.g. Action 1, Action 2..., etc.). For each project action, please tick the action's implementation period. Please ensure that the timetable is presented **on one page only**. You may use the 'landscape' page setup format as necessary.

When planning the implementation period of your project, please bear in mind that a LIFE+ 2007 project cannot start before 1<sup>st</sup> January 2009. Also, please add an appropriate safety margin at the end of the project, to allow for the inevitable unforeseen delays.

## 5. How to fill in the financial application forms?

The financial part of the *LIFE+ Environment Policy and Governance* application file consists of 10 forms (FA, FB, FC, F1, F2, F3, F4, F5, F6 and F7). It is available for download as an Excel file.

**Important: The project's budget must include only costs which are in accordance with Article 25 of the Common Provisions.**

***The coordinating beneficiary and associated beneficiaries, as well as other companies which are part of the same groups or holdings, cannot act as sub-contractors.***

***Internal invoicing (i.e. costs which result from transactions between departments of a beneficiary) is not allowed, unless it is possible to prove that such transactions represent the best value for money and exclude all elements of profit, VAT and overheads.***

**The Community contribution will be calculated on the basis of eligible costs.**

### **Cover page:**

Please fill in the acronym of your proposal as stated in the technical forms.

### **Form FA - Budget breakdown and project funding**

This form is filled in automatically, based on the data provided in the other forms in this section, with the exception of the cost of overheads. **Please do not modify any other cell.**

The form summarises the financial structure of the project, by providing a budget breakdown for the project and an overview of the financing plan.

**Overheads** are eligible at a flat rate of up to 7% of total eligible direct costs excluding land purchase. The cell background will become red if the value entered exceeds this threshold.

### **Form FB – Cost breakdown for actions**

For every action described in the technical forms C1, a detailed breakdown of costs should be provided on this form. Please use the same numbers and names for the actions as in forms **C1**.

Particular attention should be given to the coherence of the presented costs. In particular, please make sure that totals for each cost category are the same as those calculated in forms **F1-F7**.

For each individual action listed in this form, there should be only one responsible beneficiary. If the same type of action is carried out by several project beneficiaries, it is advisable to split this action and to create one separate action for each of these beneficiaries.

Depending on the number of actions, rows may have to be added on this table. Information should be consistent with the contents of the technical forms.

## **Form FC – Project funding breakdown**

This form describes the funding of the project by the beneficiaries and/or co-financier(s), as well as the EC contribution requested per beneficiary.

Goods or services which are to be provided “**in kind**”, i.e. for which there is no cash-flow foreseen, are ineligible for EC co-financing and should not be included in the project's budget.

**Beneficiary country:** Select the country code of the beneficiary from the drop-down list.

**Beneficiary N°:** Please use the number given in the Beneficiary profiles in the *LIFE+* technical forms **A4 and A5**.

**Beneficiaries' short name:** As in the *LIFE+* technical forms **A4 and A5**.

**Total costs of the actions in €** Indicate the total costs of the actions undertaken by the beneficiaries as in the *LIFE+* technical forms **A2 and A3**.

**Coordinating beneficiary contribution:** specify the amount of financial contribution provided by the coordinating beneficiary. This amount cannot include any funding obtained from other public or private sources specifically earmarked for the project or for a part of it (which should be declared as other co-financing). The amount indicated here should be the same as in the *LIFE+* technical form **A2**.

**Associated beneficiary contribution:** Indicate the financial contribution from each associated beneficiary, as in the *LIFE+* technical form **A3**. These amounts cannot include any funding obtained from other public or private sources specifically earmarked for the project or for a part of it (which should be declared as other co-financing).

**Amount of EC contribution requested:** Specify the amount of financial Community contribution requested by the coordinating beneficiary and each of the associated beneficiaries. This amount must be in accordance with the Articles 24 and 25.2 of the Common Provisions.

**Co-financier's name:** As in the Co-Financier profile and commitment forms **A6**.

**Amount of co-financing in €** Indicate the financial contribution of each co-financier as in the Co-Financier profile and commitment forms **A6**.

## **General remarks on the forms F1 – F7**

**All costs must be rounded to the nearest Euro and must exclude recoverable value-added tax (VAT) when the beneficiary can recover this cost from its national authorities.**

## **Form F1 – Direct personnel costs**

**General:** Article 5(5) of the Regulation states that civil servant's salary costs<sup>14</sup> may be funded only to the extent that they relate to the cost of project implementation activities that relevant public authority would not have carried out had the project concerned not been undertaken. The staff in question must be specifically seconded

---

<sup>14</sup> The definition of civil servant includes long term public employees from public authorities as well as other public bodies.

to a project and they must represent an additional cost with respect to existing permanent staff.

Accordingly, any staff expenditure of public body/authority beneficiaries may only be considered as eligible costs of the project if the staff in question has been specifically seconded to the project, i.e. their contracts/personnel files must show that the individuals concerned have been working for x weeks/months on the project.

Moreover, the sum of the public authorities/bodies' contributions (as coordinating beneficiary and/or associated beneficiary) to the project budget must exceed (by at least 2%) the sum of the salary costs of their staff charged to the project. This will be checked at both the selection phase and at the time of the final payment.

**Beneficiary N°:** Please use the number given in the Coordinating beneficiary and Associated beneficiary profiles in the *LIFE+* technical forms **A4** and **A5**.

**Type of contract:** Indicate the exact legal denomination of the type of contract, civil servant / permanent contract / temporary contract / service contract / etc. and whether it is part time or full time.

Note that service contracts with individuals may be charged to this category on condition that the individual concerned works in the beneficiary's premises and under its supervision and provided that such practice complies with the relevant national tax and social legislation.

*Important: The time which each employee spends working on the project shall be recorded on a timely basis (i.e. every day, every week) using time sheets or an equivalent time registration system established and certified regularly by each of the project beneficiaries.*

**Category:** You should identify each category or grade in a clear and unambiguous manner to enable the Commission to monitor the labour resources allocated to the project, to analyse cost claims and to carry out audits. *Examples of staff categories are: project manager, senior engineer, technician/worker, etc.*

**Daily rate:** The daily rate charged for each member of personnel is calculated on the basis of gross salary or wages plus obligatory social charges, any other statutory cost but excluding any other costs. For the purpose of establishing the budget proposal, the salary may be calculated based on indicative average rates which are reasonable to the concerned category of personnel, sector, country, type of organisation, etc. Please take predictable salary increases into account when estimating the average daily rates for the project duration.

When reporting the costs, however, only actual incurred costs based on actual salaries, obligatory social charges and any other statutory cost can be used (estimations or payments based on the rates indicated in the proposal cannot be accepted).

The total number of person.days per year should be calculated on the basis of the total working hours/days according to national legislation, collective agreements, employment contracts, etc. An example for determining the total productive days per year could be as follows (provided what is established in the appropriate legislation):

Days/year	365 days
Less 52 weekends	104 days
Less annual holidays	21 days
Less statutory holidays	15 days
= Total productive days	<u>225 days</u>

**Number of person.days:** The number of person.days needed to carry out the project.

**Number of person.months:** Is obtained by dividing the total number of person.days by the number of productive days per month. It should be rounded to the first decimal place.

**Direct personnel costs: calculated automatically** by multiplying the total number of person.days for a given category by the daily rate for that category.

**% of Total personnel costs for project: Calculated automatically**

### **Form F2 – Travel and subsistence costs**

**General:** Only costs for travel and subsistence must be included here. Costs related to the attendance of conferences, such as conference fees, should be reported under other costs. The cost of participation in a conference is only considered eligible if the project is presented at the conference. The number of participants in conferences is limited to those for whose attendance there is a valid technical justification.

**Beneficiary N°:** Please use the number given in the Coordinating Beneficiary and Associated Beneficiary profiles in the *LIFE+* technical forms **A4 and A5**.

**Destination (From / To):** Specify the country and city name, if already known. If applicable, for repetitive visits to the project area, write 'project area'.

**Outside Europe:** Indicate 'Yes' for travel outside the European Union.

**Purpose of travel:** The purpose of travel must be clearly described, in order to allow an assessment of the costs in relation to the objectives of the project (examples: 'dissemination event', 'technical co-ordination meeting', 'project area visit'). Also insert the number of trips foreseen and the number of people who will be travelling.

You may use more than one line for the purpose of travel or destination if necessary, but costs may be presented grouped, e.g. for all technical co-ordination meetings. However, the individual costs must be discriminated when reporting.

**Travel costs:** Travel costs shall be charged in accordance with the internal rules of the beneficiary. Beneficiaries shall endeavour to travel in the most economical and environmentally friendly way – video conferencing must be considered as an alternative.

Costs related to the use of an organisation's own cars (in opposition to private cars) are to be estimated at 0.22 €/ km. If only costs for fuel are foreseen, they should also be listed here.

**Subsistence costs:** Subsistence costs shall be charged in accordance with the internal rules of the beneficiary (daily allowances or direct payment of meals, hotel costs, local transportation etc.). Make sure that meals related to travel/meetings of the beneficiaries are not included if subsistence costs are already budgeted as per diem allowances.

### **Form F3 – External assistance costs**

**General:** External assistance costs refer to sub-contracting costs: i.e. services/works carried out by external companies or persons, as well as to renting of equipment or infrastructure. They are limited to 35% of the total budget unless a higher level can be justified in the proposal.

For example, the creation of a logo, establishment of a dissemination plan, design of dissemination products, translation services or edition of a book should be included in external assistance. However, transportation of materials, printing of dissemination materials and others, even if done by an external company, should be reported under other costs.

Please note that any services supplied under subcontract, but which are **related to prototype** should be budgeted under prototype and not under external assistance. Costs related to the **purchase or leasing (as opposed to renting) of equipment and infrastructure** supplied under subcontract should be budgeted under those cost categories and not under external assistance.

Costs for the **lease of land use rights** must be charged under "external assistance" only if it concerns a **short-term** lease that expires prior to the project end date. Longer-term leases must be declared under land purchase.

**Auditor costs** related to the auditing of the project's financial reports should always be placed under this budget category. These costs will always be incurred solely by the coordinating beneficiary.

**Beneficiary N°:** Please use the number given in the Coordinating Beneficiary and Associated Beneficiary profiles in the *LIFE+* technical forms **A4 and A5**.

**Procedure:** Specify the procedure foreseen to sub-contract the work, e.g. 'public tender', 'direct treaty', 'framework contract', etc. Subcontracts must be awarded in accordance with Article 8.4 of the Common Provisions.

**Description:** Provide a clear description of the subject of the service that will be subcontracted, e.g. 'carrying out impact assessment', 'maintenance of ...', 'renting of ...', 'consultancy on ...', 'web page development', 'intra-muros assistance', 'organisation of dissemination event', etc. You may use more than one line for the description of the subcontract if necessary.

### **Form F5 – Costs for land purchase or long-term lease of land/use rights**

*Costs for land purchase or long-term lease of lands/use rights are only eligible for Life+ Nature projects.*

### **General comments on Forms F4.a, F4.b and F4.c - Durable goods**

In the sub-categories equipment and infrastructure, you need to indicate the actual cost as well as the value of depreciation, in accordance with Article 25 of the

Common Provisions. Only the depreciation is an eligible cost for the project and the EC co-financing will be calculated on the basis of this amount.

*Important: Depreciation of durable goods already owned by beneficiaries at the start of the project is not eligible for LIFE+ funding.*

**Actual cost:** Full cost of the infrastructure or equipment without applying any depreciation.

**Depreciation:** Total value of the depreciation in the accounts of the beneficiaries at the end of the project. For the purpose of establishing the budget proposal, the beneficiaries should estimate as precisely as possible the amount of depreciation for each item, from the date of entry into the accounts (if relevant) until the end of the project. This estimation is based on their internal accounting rules and/or in accordance with national accounting rules. This amount represents the eligible cost.

Please note that depreciation is limited to a maximum of 25% of the actual cost for infrastructure and a maximum of 50% of the actual cost for equipment.

**Exception:** For prototypes, the eligible costs are equal to real costs under the conditions set up in Article 25.7 of the Common Provisions.

#### **Form F4.a – Infrastructure costs**

**Beneficiary N°:** Please use the number given in the Coordinating Beneficiary and Associated Beneficiary profiles in the *LIFE+* technical forms **A4 and A5**.

**Procedure:** Specify the procedure foreseen to sub-contract the work, e.g. ‘public tender’, ‘direct treaty’, ‘framework contract’, etc. Subcontracts must be awarded in accordance with Article 8.4 of the Common Provisions.

**Description:** Give a clear description and breakdown of the infrastructure per cost item, e.g. ‘supporting steel construction’, ‘foundation of installation’, ‘fencing’ etc.

*Important: All the costs related to infrastructure, even if the work is carried out under sub-contract with an external entity, should be reported under this heading.*

*Investments in large-scale infrastructure are considered ineligible.*

#### **Form F4.b – Equipment costs**

**Beneficiary N°:** Please use the number given in the Coordinating Beneficiary and Associated Beneficiary profiles in the *LIFE+* technical forms **A4 and A5**.

**Procedure:** Specify the procedure foreseen to sub-contract the work, e.g. ‘public tender’, ‘direct treaty’, ‘framework contract’, etc. Subcontracts must be awarded in accordance with Article 8.4 of the Common Provisions.

**Description:** Provide a clear description of each item, e.g. ‘laptop computer’, ‘database software (off-the-shelf or developed under sub-contract)’, ‘measurement equipment’, ‘mowing machine’, etc.

#### **Form F4.c – Prototype costs**

**Beneficiary N°:** Please use the number given in the Coordinating Beneficiary and Associated Beneficiary profiles in the *LIFE+* technical forms **A4 and A5**.

**Procedure:** Specify the procedure foreseen to sub-contract the work, e.g. 'public tender', 'direct treaty', 'framework contract', etc. Subcontracts must be awarded in accordance with Article 8.4 of the Common Provisions.

**Description:** Give a clear description of the prototype.

**Important:** Durable goods acquired under the project can only be accepted in this cost category when they are essential to the innovative or demonstration aspects of the project. See Article 25.7 of the Common Provisions for definition of prototype.

**Important:** *All the costs related to the prototype, even if the work is carried out under sub-contract with an external entity, should be reported under this heading.*

*Prototype costs are only eligible for Life+ Environmental Policy and Governance projects.*

### **Form F6 – Costs for consumables**

**General:** Consumables declared on this form must be items which are not placed in the inventory of durable goods of the beneficiaries (such as materials for experiments, animal feeding stocks, materials for dissemination, etc.).

They must also be specifically related to the implementation of project actions (**general consumables/supplies**, such as office material, water, gas etc. are covered by the overheads category).

**Beneficiary N°:** Please use the number given in the Coordinating Beneficiary and Associated Beneficiary profiles in the *LIFE+* technical forms **A4 and A5**.

**Procedure:** Specify the procedure foreseen to sub-contract the work, e.g. 'public tender', 'direct treaty', 'framework contract', etc. Subcontracts must be awarded in accordance with Article 8.4 of the Common Provisions.

**Description:** Provide a clear description of the type of consumable materials, linking it to the technical implementation of the project, e.g. 'raw materials for experiments action 2', 'stationery for dissemination products (deliverable 5)', etc.

### **Form F7 – Other costs**

**General:** Direct costs which do not fall in any other cost category should be placed here. Costs for bank charges, conference fees, equipment repairs (when the equipment is purchased for the project or used 100% for the project), insurance costs when these costs originate solely from the project implementation, etc. should be placed here. Should the project include a significant dissemination activity in which substantial mailing, photocopying, or other communication forms are used, the corresponding costs may also be declared here. However, **general consumables/supplies** (as opposed to direct costs), such as telephone, communication costs, photocopies, etc. are covered by the overheads category.

Catering costs/meals/coffees related to dissemination activities, such as presentations of the project, workshops or conferences should be reported here. However, please note that if the whole organisation of the conference is subcontracted, the corresponding cost should all be budgeted under external assistance.

**The bank guarantee shall always be reported in this category.** A bank guarantee covering the first pre-financing payment might be necessary. Please refer to Articles 25.1, 25.12 and 28.2 of the Common Provisions.

**Beneficiary N°:** Please use the number given in the Coordinating Beneficiary and Associated Beneficiary profiles in the *LIFE+* technical forms **A4 and A5**.

**Procedure:** Specify the procedure foreseen to sub-contract the work, e.g. 'public tender', 'direct treaty', 'framework contract', etc. Subcontracts must be awarded in accordance with Article 8.4 of the Common Provisions.

**Description:** Give a clear description of each item, linking it to the technical implementation of the project.

## 6. Admissibility checklist

A project may be declared ineligible for one or more of the following reasons:

**1. Forms are partly or completely hand-written**

**2. Non-standard forms have been used**

This does not refer to changes in font, size and layout, but to modifications of the format and content of the forms as presented in this application file.

**3. Obligatory forms are missing**

Forms A1, A2, A4, A7, B1, B2, B3, B4, B5, B6, C1, C2, C3, FA, FB, FC, F1, F2, F3, F4 a, b and c, F5, F6 and F7 are obligatory for all projects.

If the project involves associated beneficiaries, a form A3 (associated beneficiary declaration) and A5 (associated beneficiary profile) is obligatory for each associated beneficiary.

If the project involves co-financiers (other than the European Commission), a form A6 (co-financier profile and commitment) is obligatory for each co-financier.

Obligatory forms which are blank, which are only partially completed or which do not carry a mandatory signature, date and stamp will be considered as being incomplete.

NB Where technical application forms are not obligatory or where you have no specific information to put on certain parts of obligatory forms, you are advised to indicate "not applicable" or "none" or "no relevant information" or an equivalent indication. A technical application form with totally blank sections may be assumed to be incomplete and may render your application ineligible.

**4. The coordinating beneficiary is a private body, but has not submitted the obligatory profit and loss account and, where relevant, an audit report.**

The profit and loss account of the last available accounting year and an audit report are obligatory for all private coordinating beneficiaries (see application guidelines for further information on how to assess whether your organisation is considered as public or private).

**5. The coordinating beneficiary or any of the associated beneficiaries is not established in the European Union.**

**6. The project proposal was submitted to the European Commission after the deadline.**

***Ineligible proposals will not be assessed any further and will be rejected.***