



***LIFE+ Information and Communication***

**Guidelines for applicants 2007**

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

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## 1. What is *LIFE+ Information and Communication*?

### *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+ Information and Communication*.

*LIFE+ Information & Communication* aims at awareness raising campaigns and communication actions on environmental issues. Such campaigns should primarily be national or transnational, and should be linked to the implementation, updating and development of EU environmental policy and legislation.

Under this heading, priority will be given to awareness raising campaigns on environmental issues, nature protection and biodiversity matters.

*LIFE+ Information & Communication* also aims at contributing to forest fire prevention and suppression<sup>2</sup> within the EU. Special training for agents involved in forest fire prevention and awareness raising campaigns for rural populations affected by forest and woodland fires can therefore be considered for funding under this heading.

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<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

<sup>2</sup> When not covered by axis 2 of the Council Regulation (EC) n°1698/2005 of 20 September 2005 on support for rural development through the European Agricultural Fund for Rural Development

## **2. General principles of *LIFE+ Information and Communication* funding**

All actions financed under LIFE+ Information & Communication should have a European added value and should be complementary to those actions that can be financed under other Community funds during the period 2007-13.

Furthermore, in order to be eligible for LIFE+ funding, projects must be highly visible and technically and financially sound.

### **What is the maximum allowed co-financing rate?**

LIFE+ projects are co-financed by the Community at a *maximum rate of 50%* of eligible costs (article 5.2 of the LIFE+ Regulation).

### **Eligibility of costs**

To be considered eligible, costs must:

- be provided in the budget of the proposal,
- be directly linked to and necessary for carrying out the proposal covered by the grant agreement,
- be reasonable and comply with the principles of sound financial management, in particular in terms of value for money and cost effectiveness,
- be actually incurred during the lifetime of the proposal, as it will be defined in the grant agreement, and be recorded in the beneficiaries' accounts or tax documents, and be identifiable and controllable.

Applicants should avoid presenting to LIFE+ Information and Communication any costs related to the following activities or items, as they are ineligible (please refer to the LIFE+ Common Provisions, Article 26, for a comprehensive list of ineligible costs):

- EMAS and ECOLABEL registration procedure information and dissemination actions and awareness raising campaigns as these are within the scope of the Competitiveness and Innovation Framework programme;
- Forest fire prevention actions covered by Article 48(1) of the Council Regulation (EC) n°1698/2005 on support for rural development through the European Agricultural Fund for Rural Development (EAFRD);
- land purchase or any other related costs;
- studies not specifically addressing the objective aimed at by the financed proposals;
- investments in major infrastructure and significant expenditure on durable goods;
- research and technological development activities;
- costs for intellectual property right protection (e.g. patents).

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

The following main types of eligible actions may be distinguished:

- Preparatory actions
- Awareness raising campaigns
- Training activities (only for training of forest fire prevention agents)
- Communication and dissemination activities (obligatory)
- Project management and monitoring (obligatory)

#### Preparatory actions

In general, and amongst others, preparatory actions:

- should be directly related and necessary for the implementation awareness raising or training activities of the project,
- should be of limited duration (i.e. should be significantly shorter than the project duration).

As a general principle, preparatory actions must produce practical recommendations and/or information which can be used during the project. The only eligible preparatory actions are therefore those that are directly required for preparing the awareness-raising or training activities foreseen by the project.

#### Awareness raising campaigns

This would typically include the actual implementation of the information or awareness raising campaign. The implementation of any such campaign may be partially outsourced. When implementing this campaign, the beneficiaries shall always clearly display the LIFE logo and mention the Community support.

#### Awareness raising campaigns and training activities in respect of forest fire prevention

Training measures are only eligible in the particular case of a project related to the prevention of forest fires. These training actions may be partially outsourced. When implementing these actions, the beneficiaries shall always clearly display the LIFE logo and mention the Community support.

#### Communication and dissemination activities (obligatory)

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

"The coordinating beneficiary shall create a project website or use an existing website for the dissemination of project activities, progress and results. The web address where the main results of the project are available to the public shall be indicated in the reports. This website shall be online at the latest six months after the start of the project, shall be regularly updated and shall be kept for at least five years after the end of the project."

In addition the coordinating beneficiary must produce a layman's report at the end of the project. This report, in English, is aimed at a broader target group and serves to inform decision-makers and non-technical parties on the objectives and the results achieved.

### 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 impact of the awareness raising campaign of the project. Monitoring should take place throughout the project and its results should be evaluated on a regular basis.
- Where required and obligatory, the external audit and the bank guarantee.
- Training, workshops and meetings for beneficiaries themselves, 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+ Information and Communication* 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*

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, such as the name of the site and/or the name of the main species/habitat type or biodiversity issue targeted. Note that the Commission may ask you to change the title in order to make it clearer.

**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 corresponding associated beneficiary contribution in the financial form **FC**. It 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 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 beneficiary 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 instructions 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 – Project 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. List the main project actions by order of their starting date and describe for each what exactly will be done, how this will be done, where and by whom.
- **Expected results (quantified as far as possible):** Please list the main results expected at the end of the project. 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:**

Please provide a clear description of the environmental, nature protection or biodiversity conservation problems targeted by your proposal. Explain why you

consider that this problem is related to European environmental policy and legislation.

If applicable, please address the forest fire fighting issue here.

**Objectives of the project:**

Provide a detailed list of all the objectives of your project by decreasing order of importance. These objectives must be realistic (be achievable within the timeframe of the project with the proposed budget and means) and clear (without ambiguity).

**Preparatory work undertaken already:**

Describe any previous preparatory work undertaken in preparation for the project implementation that may be of interest to understand the interest of the proposed actions.

**Form B3**

**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 (including, if relevant, the impact on matters relating to forest fire fighting).

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**

Explain how you intend to ensure that the "carbon footprint" of your project remains as low as is reasonably possible. Any details of efforts to be made to reduce CO<sub>2</sub> emissions during a project's life shall be included here.

**Form B4**

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

Please specify the target audience and justify its selection where possible. Provide quantitative and qualitative information, wherever possible.

**Form B5**

**Expected constraints and risks:**

It is important that project applicants identify 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 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.

**Please detail also 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, what 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 using 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 end.
- **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 advisable to designate **one single** project beneficiary (either the coordinating beneficiary or one of the associated beneficiaries) as the responsible body for implementing this action. If the same type of action is carried out by several project beneficiaries, it is advisable to split this action and to assign one separate action to each of the beneficiaries.

The following 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 beneficiary in charge)". This/these action(s) should include a description of the project management staff and describe management and reporting duties of the project beneficiaries. 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 request. Please include a **management chart** of the technical and administrative staff involved. This chart must provide evidence that the coordinating 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.
- 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 projects' 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.
- **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 coordinating 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".

Actions should also be proposed for any of the following type of activities if they are foreseen:

- **Any media work, awareness raising campaign and communication action.**
- **Organisation of training:** Describe exactly what is planned and how it contributes to the objectives of the project. Describe final output.
- **Workshops, seminars, conferences relating to the project's subject matter:** describe the output of each event and how it will be disseminated.
- **Production of brochures, films, 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.
- **Networking with other projects:** Networking with other projects (including LIFE III and/or LIFE+ projects), information exchange activities etc. should be presented as one distinct action with a separate budget.
- **Technical publications relating to the project's subject matter:** If already known, indicate in which journal the publication will take place. Such publications must acknowledge the Community financial support (including the LIFE logo).

### **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 coordinating 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 coordinating 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. A1, A2...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+ Information and Communication* 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>3</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

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<sup>3</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.

### **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.

#### **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**

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

#### **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.*

## **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, A4, 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.***