

How to report on your LIFE 2014-2020 projects

Please note that this guidance only applies to the LIFE 2014-2020 projects. Update: March 2018

1 - Technical Report

The technical reports shall be provided in electronic version only including all deliverables/annexes. When relevant, pdf files of publications (including brochures, posters, books, albums) and pictures of other dissemination materials / gadgets produced by the project shall be provided. An index (in electronic form) shall be annexed to the report, listing all the deliverables provided electronically along with a short description of the content of each deliverable.

Reporting under each action, although concise, should give sufficient information to allow EASME/the Commission to assess progress compared to each of the activities and expected results described in the proposal. While details should be provided in the deliverables and other supporting annexes the main report should primarily give substantive information on progress. Please refer to the latest templates available on the LIFE website¹ to have more detailed information on the content of the technical reports.

If the report is the first prepared during the project implementation, please ensure that you have finalised the inclusion of data into the KPI database webtool <https://webgate.ec.europa.eu/eproposalWeb/kpi/module>. In the case of the Final report, please ensure that you have entered the final actual values of the KPIs in the online KPI database.

Please note that for LIFE Nature & Biodiversity and LIFE Climate Action with land purchase, the Coordinating Beneficiary (CB) shall enter and validate the land purchase data (both descriptive and spatial) in the Land Purchase Database at the stage of the final report submission.

Technical reports must be submitted in English. The main deliverables linked to the main milestones should at least contain a brief summary in English describing its content and overall conclusions.

Identical copies of the report shall be simultaneously forwarded to the EASME/the Commission and to the external monitoring team designated by the EASME/the Commission.

2 - Financial Report

A **complete** financial report - in English - should be submitted on paper as well as in electronic format and should consist of:

- The Consolidated Financial Statement: completed and signed by the Coordinating Beneficiary. The file includes the following forms: the 'Payment Request', 'Cost Summary', 'Income Summary', 'Consolidated Financial Statement' and 'Funds Distribution'.
- The Financial Statement(s) of the Individual Beneficiary to be completed for each project beneficiary and contractually agreed upon affiliates. If the project involves

¹ http://ec.europa.eu/environment/life/toolkit/pmtools/life2014_2020/tech_report.htm

affiliates, they have to complete their own statement; in addition, the beneficiary concerned will have to include the costs of its affiliate(s) into the beneficiary's own financial statement (i.e. per affiliate one line summarising the totals per cost category). The individual financial statement includes the individual transactions which are specified in the following forms:

- Personnel costs : Personnel EMPLOYEES & Personnel NON-EMPLOYEES
- Travel costs
- External assistance
- Infrastructure
- Equipment
- Prototype (only applicable for ENV and BIO projects)
- Land purchase (only applicable for NAT projects)
- Lease of land (only applicable for NAT projects)
- Consumable material
- Other direct costs
- Overheads
- Funding from other sources, divided in "Contribution of the associated beneficiary", "Other sources of funding" and "Direct income".

The latest version of the consolidated and individual financial statements can be downloaded from the Toolkit section on the LIFE website and must be submitted to the EASME/the Commission on paper as well as on electronic media, e.g. CD ROM, USB key (in the electronic file pdfs of the sheets with signatures should be included as well as the full Excel file).

- For Integrated and Nature & Biodiversity projects, the "Beneficiary's Certificate" must be submitted with respect to all public/private non-profit beneficiaries claiming the full cost for durable goods. **This document should be submitted in original paper (+ pdf in electronic file).**
- Supporting documents and further information and clarifications requested in previous letters (e.g. in the letter announcing mid-term pre-financing payment, in the feedback letter following project visits, etc.), if not yet submitted. **These documents may be submitted in electronic format only.**
- Certificate on financial statements using the standard reporting format as published in the Toolkit on the LIFE website (**compulsory** for beneficiaries requesting at least 325,000 EUR Union Contribution). **This document should be submitted in original paper (+ pdf in electronic file).**

Incomplete or inaccurate reports are invalid and need to be corrected and re-submitted, which will delay payments. Please note that any calculation of payment delays and possible interest on late payment, where applicable, will be calculated from the date on which the corresponding report is considered to be complete, i.e. when all requested documents (technical as well as financial) are received by EASME/the Commission.

Please note that original financial reports must be submitted before the EASME/the Commission is able to accept the costs, i.e. forms bearing original signatures by a legal or statutory representative of the beneficiary concerned (i.e. someone who is mandated to represent the beneficiary legally/financially) :

- "Payment Request" - completed, signed and dated by the CB;
- the "Consolidated Cost Statement for the Project" - completed, signed and dated by the CB;
- the "Financial Statement of the Individual Beneficiary (+ affiliates if any)" (completed, signed and dated by the beneficiary/affiliate to whom it relates);
- "Beneficiary's Certificate" (completed, signed and dated by the beneficiary concerned).

At Mid-term reporting (only in case of pre-financing payment requests), financial reports containing copies/scanned prints of 'signed' versions will not be refused if the originally signed payment request has been submitted. At this stage, no costs will be accepted; only a preliminary assessment of costs is made to allow the further pre-financing payment to proceed.

At Final payment stage (or Mid-term reporting for Integrated Projects), financial reports are not considered complete until all the originals are received by the EASME/the Commission.

Supporting documents (e.g. pay slips, timesheets, invoices, etc.) should not be annexed to the Financial Report(s) **unless explicitly requested by the EASME/the Commission** (e.g. the 3 highest invoices for certain categories of costs at the final reporting stage). If such previously requested documents are not annexed to the Financial Report, it is not considered complete until these documents are submitted. Copies of the supporting documents must also be included in the copy of the report that is sent to the external monitoring team.

<p>Please note that the external monitoring team designated by the EASME/the Commission should receive the complete financial report and supporting documents in electronic format only (including pdfs of the sheets with signatures and the full Excel files).</p>
