



LIFE Technical Assistance

Guidelines for applicants 2018

The current guidelines apply to the preparation of proposals to be submitted to the Contracting Authority for Technical Assistance projects as defined in article 2(e) of the LIFE Regulation. They are intended to help the applicant prepare and submit the project proposal.

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The Financial Application Forms are contained in a separate file in Excel format.

Part 1: General Information

1. Introduction to LIFE

1.1 What is LIFE?

LIFE is the European **Programme for the Environment and Climate Action**, for the period from 1 January 2014 until 31 December 2020. The legal basis for LIFE is ***Regulation 1293/2013 of the European Parliament and of the Council of 11 December 2013¹***.

The LIFE Programme is structured in two sub-programmes: the sub-programme for Environment and the sub-programme for Climate Action. The overall financial envelope for the implementation of the LIFE Programme is EUR 3 456 655 000, of which 75 % is allocated to the sub-programme Environment (EUR 2 592 491 250) and 25 % to the Climate Action sub-programme.

1.2 What is LIFE Technical Assistance?

Technical Assistance (TA) projects provide, by way of action grants, financial support to help applicants prepare Integrated Projects (IPs). A maximum of 1 % of the yearly budget allocated to Integrated Projects may be made available to Technical Assistance projects. The maximum EU contribution per Technical Assistance project is fixed at 100,000 €. The amount available for co-financing Technical Assistance projects in 2018 will be 930,000 € under the sub-programme Environment and 300,000 € under the sub-programme for Climate Action.

According to Article 2 of the LIFE Regulation, Technical Assistance projects are supposed to ensure that the Integrated Projects (IP) which they prepare comply with the timing, technical and financial requirements of the LIFE Programme in coordination with funds referred to in Article 8(3).

1.3 Scope of Technical Assistance projects to be co-financed under LIFE

Technical Assistance projects have to aim at the preparation of a future IP proposal and the applicant must not be a Member State entity which receives financing for a Capacity Building project which covers at least a part of the period to be covered by the Technical Assistance project. This basically means that a coordinating beneficiary who already has an ongoing Capacity Building project is not eligible for a Technical Assistance project and vice versa.

Integrated Projects – as defined by the LIFE Regulation – are projects implementing on a large territorial scale, in particular, regional, multi-regional, national or trans-national scale, certain specific environmental or climate action plans, strategies or roadmaps required by specific Union environmental or climate legislation, developed pursuant to other Union acts or developed by Member States' authorities, primarily in the areas of nature, including, inter alia, Natura 2000 network management, water, waste, air and climate change mitigation and adaptation, while ensuring involvement of stakeholders and promoting the coordination with and mobilisation of at least one other relevant Union, national or private funding source.

¹Regulation (EU) No 1293/2013 of the European Parliament and of the Council of 11 December 2013, published in the Official Journal L 347/185 OF 20 December 2013
http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=urisrv:OJ.L_.2013.347.01.0185.01.ENG

Applicants are strongly advised to refer to the documents "LIFE2018 Integrated Projects: Guidelines for applicants of the sub-programme Environment" and "LIFE 2018 Integrated Projects: Guidelines for applicants of the sub-programme Climate Action" that describe in full detail the topics and scope of Integrated Projects.

1.4 How, where and when to submit a proposal?

Applicants for Technical Assistance projects must submit their proposals using the forms included in this application guide and attaching all relevant documents (mandatory administrative and financial annexes according to section 1.6 below, and any other supporting documents).

Applications have to be submitted no later than 08 June 2018 to the following addresses:

**LIFE 2018 –Technical Assistance Projects
European Commission
EASME Unit B3
B-1049 Brussels
Belgium**

Proof of delivery will be the date on the postmark, which must be not later than 08 June 2018

Delivery by hand is possible at the following address only:

**LIFE 2018 – Technical Assistance Projects
European Commission
EASME Unit B3
Avenue du Bourget 1
B-1140 Brussels (Evere)
Belgium**

The Central Mail Service is open from 08.00 to 17.00 Monday to Thursday, and from 8.00 to 16.00 on Fridays. It is closed on Saturdays, Sundays and Commission holidays.

Proof of delivery will be the date on the deposit slip, which must be not later than 08 June 2018.

Confirmation of receipt of the TA proposal will be sent by e-mail to the applicants indicating also the allocated LIFE reference number.

Only applications delivered within the indicated deadline by post or by hand to one of the above addresses are admissible and will be evaluated.

The applicants are however requested to submit also the electronic version of the TA proposal by e-mail to EASME-LIFE-ENQUIRIES@ec.europa.eu by 08 June 2018. Please note that the proposals submitted by e-mail will not be considered an official submission. They are

requested merely in order to facilitate the preparation of the evaluation process in a timely manner by the Contracting Authority.

The proposal and all its obligatory annexes must be submitted on CD-ROM or DVD, in an electronic format, accompanied by a signed cover letter. The full title of the proposal should be clearly labelled on the CD-ROM/DVD and on the letter.

The proposal itself must be submitted as **one "black and white only"** pdf document, including all technical forms (i.e. A, B and C forms) and all financial forms (F forms). These forms should be scanned and submitted as a single pdf file of the original, printed, completed and signed (where applicable) A4 size paper forms. Applicants should ensure that the corresponding pdf file is of a readable quality (at a maximum resolution of 300 dpi – applicants must avoid sending files scanned at a higher resolution in order to keep file sizes manageable).

The proposal must be printable on a black-and-white printer, and in an A4 format. Where proposal forms are signed, beneficiaries are strongly advised to check whether the signatures are still identifiable on a printout of the form.

Note that applicants should retain the original, signed Word and Excel files containing all of these forms, for possible use in the preparation of the final grant agreements.

Additional documents/annexes, other than those required, submitted by applicants (e.g. brochures, CVs, additional information etc) will not be evaluated and therefore applicants must not include any such material in the CD-ROM/DVD.

Very important: Please note that the e-mail address specified by the applicant as the contact person's e-mail address in form A2 will be used by the Contracting Authority as the single contact point for all correspondence with the applicant during the evaluation procedure. It should therefore correspond to an e-mail account which is valid, active and checked on a daily basis throughout the duration of the evaluation procedure.

When preparing the proposal, the applicants may wish to consult the relevant LIFE National Contact Point; the complete list of the names and contact addresses of the national authorities for LIFE in the Member States can be found on the LIFE website at

<http://ec.europa.eu/environment/life/contact/nationalcontact/index.htm>

1.5. How to conceive a LIFE Technical Assistance project proposal?

Since the purpose of a Technical Assistance project is to prepare an Integrated Project application, applicants should also read the Application guidelines for Integrated Projects under both sub-programmes^{2,3}. They should ensure that the target action plan, strategy or roadmap will be eligible for an Integrated Project. Please note that, inter alia, the action plan strategy or roadmap should be likely to be adopted by the end of the Technical Assistance project.

Be aware that the objective of a Technical Assistance project is the submission of a proposal for an Integrated Project. The coordinating beneficiary should submit a full IP

² Application guidelines for Integrated Projects Environment and Climate Action sub-programmes

³ The applicant may want to review the last IP 2017 guidelines available at:

<http://ec.europa.eu/environment/life/funding/life2017/> and the new LIFE IP 2018 guidelines which will be available at a later stage.

proposal before the end of the project.⁴ This proposal has to be of good quality and has to be eligible. If failure to submit is due to the fault of a TA beneficiary, the Contracting Authority reserves the right to recover any pre-financing and to declare all project costs ineligible.

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

- A. Implementation actions (obligatory),
- B. Project management and monitoring actions (obligatory).

Implementation actions (obligatory)

The overall objective of a Technical Assistance project is writing an IP proposal, so all implementation actions must contribute to this goal.

As a general principle, all actions included in the Technical Assistance project must be new and additional to the work undertaken by the applicant prior to the project.

In general, and amongst others, actions:

- should not be research actions;
- should not include statutory responsibilities of the competent authority;
- should be completed within the duration of the project;
- should be clearly related to the objective(s) of the project and the corresponding IP.

Actions may include (this is not an exhaustive list):

- recruitment of new personnel and training for writing a LIFE IP proposal;
- contracting external assistance for writing a LIFE IP proposal;
- information collection for the preparation of a LIFE IP proposal (e.g. on sources of funding)
- networking, consultation and coordination work for preparing, writing and implementing the IP;
- coordination with stakeholders to be involved in the Integrated Project;
- developing financing plans where such plans are not already part of the target action plan, strategy or roadmap;
- writing of the IP proposal itself.

Project management and monitoring of the project progress (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 project management structure must be clearly presented (including an organigram and details of the responsibilities of each person and organisation involved).

⁴ Please keep in mind that the submission process of an Integrated Project consists of two phases. In case you plan to submit a Technical Assistance project for elaborating an Integrated Project proposal for the ongoing call the concept note for the Integrated Project has to be submitted in September 2018.

- Training, workshops and meetings for the beneficiaries' staff, where these are required for a successful management of the Technical Assistance project.

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.

1.6 Administrative and financial information to be provided

The LIFE Regulation states that beneficiaries of LIFE projects may include: (1) *public bodies*⁵, (2) *private commercial organisations*⁶ and (3) *private non-commercial organisations* (including NGOs)⁷.

The term "public bodies" is defined as referring to national public authorities, regardless of their form of organisation – central, regional or local structure – and the various bodies under their control, provided these operate on behalf of and under the responsibility of the national public authority concerned. In the case of entities registered as private law bodies wishing to be considered for the purpose of this call as equivalent to "public law bodies", they should provide evidence proving that they comply with all criteria applying to bodies governed by public law and in the event the organisation stops its activities, its rights and obligations, liability and debts will be transferred to a public body. For a complete definition, please refer to form A3b ("Public body declaration").

All applicants and associated beneficiaries must show their legal status (by completing application forms A2 or A5), and provide full information on the Member State (or third country) in which they are registered. In addition all beneficiaries must declare that they are not in any of the situations foreseen under art.106(1) and 107 of the Financial Regulation n° 966/2012 of 25 October 2012 (JO L 298 of 26/10/2012) (by signing the application form A3 or A4 – instructions for this are given in section 3 of these Guidelines).

1.7 How will LIFE Technical Assistance projects be selected?

The selection of Technical Assistance projects will follow the same technical methodology for project selection under both sub-programmes. A fast track approach will be applied.

The project selection procedure will be organised as follows:

- Evaluation of proposals
The Contracting Authority will verify the compliance of each proposal with the eligibility and selection criteria and will evaluate them against the award criteria.
- Preparation of the final list of projects to be funded and of the reserve list
After a review phase, successful projects will be proposed for funding, within the available budget. A reserve list will be constituted with the best-ranked projects that cannot be funded in view of the available budget. The reserve list will encompass an additional 20 % of the available LIFE budget.
- Signature of the grant agreement

⁵ Including public institutions which for the further purposes of these Guides are considered as public bodies

⁶ Including similar commercial actors which for the further purposes of these Guides are considered as private commercial organisations

⁷ Including similar non-commercial actors which for the further purposes of these Guides are considered as private non-commercial organisations

Exclusively proposals for which the relevant LIFE application forms were used and which have been submitted in pdf format by the set deadline will be retained for further admissibility check and evaluation.

1.7.1 Admissibility

To be admitted to the evaluation of the technical and financial coherence and quality all the declaration forms have to be completed and signed, the project description has to be provided in English and all the relevant forms and fields have to be completed. The coordinating beneficiary has to be registered in the EU; mandatory financial annexes and "Public body declaration" have to be provided if required.

The applicant has to confirm in form A3 that they will not get any financing for a Capacity Building project which covers at least a part of the period to be covered by the Technical Assistance project. For all the beneficiaries a declaration of compliance concerning the exclusion criteria has to be provided.

A proposal can be rejected on the basis of technical reliability if:

- there is evidence that the beneficiaries do not have the technical competency to carry out the project;
- there is evidence that the coordinating beneficiary has been an unreliable manager in previous LIFE or other European Union financed projects and has given no proof that necessary initiatives have been taken to avoid similar problems in the future.

The Contracting Authority will use all the information at its disposal to assess whether the applicant and the associated beneficiaries fulfil the selection criteria and do not meet the exclusion criteria. On the basis of Article 202, a proposal will be rejected on the basis of financial reliability if the evaluator has evidence showing that it falls into any of the following situations:

- if there is information available to indicate that the coordinating beneficiary and/or one of its associated beneficiaries, contrary to the declaration for exclusion, are in one of the situations referred to in art. 106(1) and 107 of the Financial Regulation n° 966/2012 of 25 October 2012 (JO L 298 of 26/10/2012);
- the results of audits carried out by European Union Institutions in relation to the coordinating beneficiary and/ or one of its associated beneficiaries have clearly shown their inability to comply with the administrative rules regulating European Union grants and in particular those applicable to LIFE.

1.7.2 Eligibility and selection criteria

A proposal for a Technical Assistance project is retained for evaluation against the award criteria if:

- the project proposal aims at the preparation of a future IP proposal that targets an eligible action plan, strategy or roadmap;
- the applicant is not a Member State entity which receives financing for a Capacity Building project which covers at least a part of the period to be covered by the Technical Assistance project.

The proposals must also demonstrate that the projects are of Union interest by making a contribution to the achievement of one of the general objectives of the LIFE Programme set out in Article 3.

1.7.3 Award criteria

The merit of all eligible proposals will be evaluated and scored according to the following award criteria and scoring system:

Award criteria	Minimum pass score*	Maximum score
Technical coherence and quality	30	60
Financial coherence and quality	20	40
Overall (pass) scores	55	100

*A project proposal has to reach at least the minimum pass score for each award criterion and also the sum of scores for criteria for which a minimum score has been fixed has to be equivalent to 55 points or more.

– **Technical coherence and quality**

- The clarity, coherence and feasibility of the proposal (Is the pre-operational context well described? Is the future IP sufficiently taken into account? Is there a logical link between present context and the expected results? Are the management structures well organized and the potential difficulties taken into account? Is the time planning realistic? etc.),
- the level of involvement and commitment of the relevant authorities and stakeholders, and
- the added value of the Technical Assistance project considering other work already undertaken to prepare an Integrated Project, including previous EU financing for PAF projects for Integrated Projects under the sub-programme Environment and Climate Action

will be evaluated in view of the project objectives and its expected results.

– **Financial coherence and quality**

The proposed budget and its consistency with the actions proposed and with the applicable rules as well as the cost-effectiveness of the proposed approach will be evaluated. The value for money of the proposal will also be assessed. The given budget has to be sufficiently detailed to evaluate if the costs in the different categories are reasonable, justified and correctly allocated.

All proposals retained after the evaluation against the award criteria will be ranked on merit. In order to keep geographical balance, in the initial step, at most one TA proposal per Member State under the sub-programme Environment and one TA proposal per Member State under the sub-programme Climate Action will be awarded a grant. If budget remains after this step, then the remaining proposals on the list will be considered for funding on the basis of merit alone.

The results of the evaluation of proposals for Technical Assistance projects under this call will be taken into account in determining remaining national allocations for subsequent evaluations of other types of action grants under the sub-programme Environment of the LIFE programme⁸. In order to do so, for each proposal, the Member States to which the EU

⁸ There are no national allocations under the sub-programme Climate Action

financial contribution will be allocated must be clearly identifiable in the proposal. This EU financial contribution is either allocated to the Member State in which the coordinating beneficiary is registered, or, in case of a trans-national proposal, to more than one Member State. In the latter case, the proportion of the EU financial contribution that needs to be allocated to a particular Member State is equivalent to the amount of the EU contribution requested by the partner(s) in that Member State.

The results of the evaluation of these proposals will also be taken into account when determining the 55 % minimum threshold for "nature and biodiversity" projects under the sub-programme Environment as a whole.

1.8 General recommendations

1.8.1. In which language may the proposal be submitted?

LIFE proposals may be submitted in any official EU language; the Contracting Authority nevertheless strongly recommends applicants to fill in the technical part of the proposal in clear English.

Form B1 ("Description of the project") must always be submitted in English. It may **in addition** also be submitted in the language of the proposal.

1.8.2. Who may submit a proposal for a Technical Assistance Project?

It is expected that the applicant of a Technical Assistance project is the intended applicant of the future Integrated Project.

1.8.3. Who may participate in a Technical Assistance project?

Once a proposal has been accepted for co-funding, the applicant will become the **coordinating beneficiary** legally and financially responsible for the implementation of the project. The coordinating beneficiary will be the single point of contact for the Contracting Authority and will be the only beneficiary to report directly to the Contracting Authority on the project's technical and financial progress.

The coordinating beneficiary receives the EU financial contribution from the Contracting Authority and ensures its distribution as specified in the partnership agreements established with the associated beneficiaries (if there are any – see below). The coordinating beneficiary must be directly involved in the technical implementation of the project.

The coordinating beneficiary must bear part of the project costs and must thus contribute financially to the project budget. It cannot therefore be reimbursed for 100 % of the project costs that it incurs (see also section 1.8.4). Furthermore it cannot act, in the context of the project, as a sub-contractor to one of its associated beneficiaries.

In addition to the coordinating beneficiary, a LIFE proposal may also involve one or more associated beneficiaries and/or one or more project co-financers.

An **associated beneficiary** must always contribute technically to the proposal and hence be responsible for the implementation of one or several project actions. An associated beneficiary must also contribute financially to the project. It cannot act, in the context of the project, as a sub-contractor to the coordinating beneficiary or to other associated beneficiaries. Furthermore it must provide the beneficiary with all the necessary documents required for the fulfilment of its reporting obligations to the Contracting Authority.

An Integrated Project is supposed to be an inclusive project, which means that all key stakeholders should be involved. This should be already taken into account, if reasonable, for the Technical Assistance project. However, stakeholders for the Integrated Project in question may be involved via meetings or consultations; they do not necessarily have to be associated beneficiaries.

Public undertakings whose capital is publicly owned and that are considered an instrument or a technical service of a public administration, and are subject to the administration control, but are in effect separate legal entities, must become beneficiaries if a public administration intends to entrust the implementation of certain project actions to the undertaking⁹. For specific tasks of a fixed duration, a proposal may also foresee the use of **subcontractors**. Subcontractors cannot act as beneficiaries or vice-versa. Subcontractors provide external services to the project beneficiaries who fully pay for the services provided. Sub-contractors should not be identified by name in the proposal unless they are considered an affiliated entity to a project beneficiary.

For a more detailed description of the respective rules related to the coordinating beneficiary, associated beneficiaries, co-financers and subcontractors, please refer to the General Conditions of the LIFE Model Grant Agreement.

1.8.4. What is the maximum rate of EU co-financing under LIFE Technical Assistance?

The maximum EU co-financing rate for LIFE Technical Assistance projects is 55% of the eligible project costs.

1.8.5. How much should project beneficiaries contribute to the project budget?

The coordinating beneficiary and (where applicable) any associated beneficiaries are expected to provide a financial contribution to the project budget. A proposal cannot be submitted if the financial contribution of any of the beneficiaries to the proposal budget is EUR 0.

1.8.6. What is the optimal starting date and duration for a Technical Assistance project?

The earliest possible starting date for projects is **1 November 2018**

Any costs incurred before the project's starting date will not be considered eligible and cannot be included in the project budget.

Generally speaking, the duration of a Technical Assistance project should not exceed two years. It is expected that a Technical Assistance project aims to prepare a proposal for an Integrated Project for the submission deadline which is following the start date of the Technical Assistance project or the submission deadline one year later. Therefore, the reasonable end date of a Technical Assistance project is the next (or the one after the next) submission deadline for the full proposal (stage II) for Integrated Projects. Since the exact submission date for Integrated Projects proposals is not known yet at the time of submission of a TA project proposal, it is suggested to add two months as a safety margin to the expected submission date. Hence, it is recommended to choose either June 2019 or May 2020 as project end date for your Technical Assistance proposal, depending on which Integrated Project call you are aiming for.

⁹ This is the case for example in Spain for "empresas públicas" such as TRAGSA, or EGMASA and in Greece for regional development agencies.

Beneficiaries should note that a project that has completed all of its actions prior to the expected end date can submit its final report ahead of schedule if it includes a commitment to submit a proposal for an Integrated Project by the following deadline. However, the final payment request will only be accepted after submission of the IP proposal.

1.8.7. Where can a LIFE Technical Assistance project take place?

The geographic location of actions should normally correspond to that of the future IP.

Technical Assistance projects shall generally take place in the territory of the European Union Member States. The LIFE Programme may also finance activities outside the EU and in overseas countries and territories (OCTs), provided that the coordinating beneficiary is based in the EU and strong evidence is provided that the activities to be carried out outside the EU are necessary to achieve EU environmental or climate objectives and to ensure the effectiveness of interventions carried out in the Member State territories to which the Treaties apply.

The eligibility criteria formulated in European Contracting Authority notice Nr.2013/C-205/05 (OJEU C-205 of 19/07/2013, pp. 9–11), concerning the eligibility of Israeli entities and their activities in the territories occupied by Israel since June 1967 for grants, prizes and financial instruments funded by the EU from 2014 onwards, shall apply for all actions under this call for proposals, including with respect to third parties referred to in article 137 of the EU's Financial Regulation.

1.8.8. Which project beneficiary should be in charge of the project management?

While there is no obligation for the beneficiaries to include in the proposal budget any costs related to the project management, the proposal should nevertheless clearly describe who will be in charge of the project management, how much personnel and time will be devoted to this task and how and by whom decisions on the project will be made during the project period (i.e. how and by whom the project management will be controlled).

It is important to note that if an agency associated with the beneficiary carries out the technical and/or financial administration of the project, this body **MUST** be an associated beneficiary of the project in order for its costs to be eligible for co-financing.

1.8.9. To which extent are salary costs of public staff eligible for LIFE co-funding?

Please refer *Part 2 – Completing the Application*, 'Form F1 – Direct personnel costs'.

1.8.10. Outsourcing of project activities

The beneficiaries should have the technical and financial capacity and competency to carry out the proposed project activities. It is therefore expected that the share of the project budget allocated to external assistance should remain below 35 %. Higher shares may only be accepted if an adequate justification for this is provided in the project proposal.

If a beneficiary is a public body, any outsourcing (including any outsourcing of the project management) must be awarded in accordance with the applicable rules on public tendering and in conformity with EU Directives on public tendering procedures. Furthermore, articles II.9 and II.10 of the General Conditions of the LIFE Model Grant Agreement must be respected.

Green procurement: all beneficiaries (public and private) are strongly invited to carefully consider the possibility to "green" their procurement activities. The Contracting Authority has

established a toolkit for this purpose. More information can be found at http://ec.europa.eu/environment/gpp/toolkit_en.htm

1.8.11. Under which conditions does LIFE favour transnational Technical Assistance projects?

The LIFE Regulation indicates that, while selecting the projects to be co-funded, the Contracting Authority shall have special regard to transnational projects, when transnational cooperation is essential to guarantee environmental or climate objectives. In the case of Technical Assistance projects, very clear and sufficient arguments must be provided for an added value of the transnational approach, with reference to the target plan or strategy for the Integrated Project.

1.8.12. How voluminous should a LIFE Technical Assistance proposal be?

A proposal should be as concise and clear as possible. Clear and detailed descriptions should, however, be provided for all project actions.

Brochures, CVs and similar documents should not be submitted and will be ignored if provided.

1.8.13. Complementarity with other EU funding instruments must be ensured

According to Article 8 of the LIFE Regulation, support from the LIFE Programme should be "complementary to other financial instruments of the Union" and overlap between the LIFE Programme and other Union policies and financial instruments should be avoided. These include, amongst others, the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development, the Competitiveness and Innovation Framework Programme, the European Maritime and Fisheries Fund and the Horizon 2020 Programme.

The beneficiaries must inform the Contracting Authority about any related funding they have received from the EU budget, as well as any related ongoing applications for funding from the EU budget.

1.8.14. Efforts for reducing the project's "carbon footprint"

You should aim to keep the "carbon footprint" of your project as low as reasonably possible. Details of efforts to be made to reduce CO₂ emissions during a project's life shall be included in the description of the project. However, you should be aware that project expenses for offsetting greenhouse gas emissions will not be considered as eligible costs.

1.9 Personal Data Protection Clause

The personal data supplied with your proposal, notably the name, address and other contact information of the beneficiaries, will be placed in a database named ESAP that will be made available to the EU Institutions and agencies, as well as to a team of external evaluators who are bound by a confidentiality agreement. ESAP is used exclusively to manage the evaluation of LIFE proposals.

The same personal data of successful projects will be transferred to another database, Butler, which will be made available to the EU Institutions and agencies and to an external monitoring team who are bound by a confidentiality agreement. Butler is used exclusively to manage LIFE projects.

A summary of each project, including the name and contact information of the coordinating beneficiary, will be placed on the LIFE website and made available to the general public. At a certain point the coordinating beneficiary will be invited to check the accuracy of this summary.

The Contracting Authority, or its contractors, may also use the personal data of unsuccessful applicants for follow up actions in connection with future applications.

Throughout this process, Regulation (EC) n° 45/2001 of the European Parliament and of the Council of 18 December 2000 "on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data" will be respected by the Contracting Authority and its sub-contractors. You will notably have the right to access data concerning you in our possession and to request corrections.

Submission of a proposal implies that you accept that the personal data contained in your proposal is made available as described above. It will not be used in any other way or for any other purposes than those described above.

1.10 Useful links

LIFE Regulation: Regulation (EU) No 1293/2013 of the European Parliament and of the Council of 11 December 2013 published in the Official Journal L 347/185 OF 20 December 2013:

http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2013.347.01.0185.01.ENG

LIFE Multi-annual Work programme 2018–2020:

<http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1518531793134&uri=CELEX:32018D0210>

Financial Regulation:

<http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32012R0966>

Part 2: Completing the Application

There are 4 sets of application forms: A, B, C (technical forms) and F (financial forms). The financial forms are in a separate Excel file.

Whenever several copies of one form 2018-XY need to be produced, please use the following naming convention per page: 2018-XY/1; 2018-XY/2 etc.

Technical application forms

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

While filling in the technical forms A – C, please respect the standard A4 format.

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

- if there are no associated beneficiaries, the associated beneficiary declaration (form A4) and profile (form A5);
- if there are no co-financers, form A6.
- if not applicable, Public Body Declaration (Form A3b).

The Public Body Declaration must be completed by all beneficiaries which wish to be considered and treated as a 'public body'. The only exception concerns those central (e.g.: Ministry) and local administrations (e.g.: Provinces, Municipalities, Regions etc.) whose nature of 'public body' is clear.

Where forms are not obligatory or where you have no specific information to put on certain parts of obligatory forms (e.g. for "who will use durable goods after the end of the project"), you are **strongly advised** to indicate "not applicable" or "no relevant information" or an equivalent indication.

A Forms – Administrative information

Form A1

Project title (max 120 characters): It should include the key elements and objective of the project and the words 'technical assistance'. Note that the Contracting Authority may ask you to change the title in order to make it clearer.

Project location: In case work is proposed to take place outside of the EU this should be explicitly justified.

Expected start date: The earliest possible start date is the 1 November 2018. Please use the following format for all dates: DD/MM/YYYY.

Form A2

Legal Name: The legal name is the name under which the applicant, who will become the coordinating beneficiary, is officially registered (if applicable).

Short Name (max 10 characters): The coordinating beneficiary should be identifiable throughout the technical proposal forms and the financial proposal forms (FC and F1–F7) by its short name.

Legal Status: *public body, private commercial organisation or private non-commercial organisation* (including NGOs).

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.

Member State: Use the relevant Member State code as indicated at:

http://epp.eurostat.ec.europa.eu/portal/page/portal/nuts_nomenclature/introduction

Function: Provide the function of the person in charge of coordinating the proposal. Example: Managing Director, 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.

Brief description of the activities of the beneficiary: Please describe the organisation, its legal status, its activities and its competence, particularly in relation to the implementation of LIFE in your Member State. The description given should enable the Contracting Authority to evaluate the technical reliability of the coordinating beneficiary, i.e. whether it has the necessary experience, expertise and mandate for a successful implementation and follow-up of the project.

Form A3a

Before completing this form, please check that the beneficiary does not fall into any of the situations listed in art. 106(1) and 107 of the EU Financial Regulation

Financial contribution of the beneficiary, actions in which it will participate: Amount to be provided in Euro (€). The amount indicated here must be identical with the amount indicated as corresponding to the beneficiary's contribution in the financial forms **FA** and **FB**. 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 co-financing). List all the actions in the implementation of which the beneficiary will participate. Indicate the total cost (in Euro) of the beneficiary's part: this amount must be coherent with the costs indicated in forms C and in the financial form FB; it must cover the total costs including infrastructure and equipment costs before depreciation, costs of pre-existing staff, and overheads. Furthermore, the sum of the estimated total costs mentioned in forms A3 and A4 must equal the total cost of the project as shown in forms A1 and FA.

Signature: The form **must be signed** and the signature **must** be dated. The **name** and **status** of the person signing the form must be clearly indicated.

Form A4

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

For completing this form, please **see instructions for form A3a**.

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.).

Legal Status: Select one of the following 3 choices: *Public body*, *Private commercial* or *Private non-commercial* (including NGOs). Tick the appropriate box. Further guidance on how to distinguish private organisations from public bodies can be found in section 1.5 of this document.

For completing this form, please also **see instructions for form A2**.

Form A6

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

We will contribute the following ...: Provide the amount in Euro (€). Remember that the amount(s) indicated here must be consistent with the amount(s) indicated as co-financer'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 dated. The **name** and **status** of the person signing the form must be clearly indicated.

Important note: If a coordinating/associated beneficiary also co-finances the project, it should only appear in the proposal with that single role of coordinating/associated beneficiary (with an indication on form A3/A4 of its overall financial contribution), and not also as a co-financer.

B Forms – Overall context of the project

Form B1 – Description of the project (to be completed in English)

Please provide a description of your project. The description should be structured, concise and clear.

Under this part, the applicant must list **all the actions which will be implemented under the project**. There are 3 types of actions:

- A. Implementation actions (obligatory)
- B. Project management and monitoring of project progress (obligatory).

Under each type of action (A or B), the applicant must list the different actions: A1, A2 ..., B1, B2 ... It is recommended that each action which is expected to have an important output for the project (e.g. preparation of an action plan, recruitment of new staff, etc.) is presented as a **separate action**. Do not divide actions into sub-actions.

The actions must be described as precisely as possible, however the description of an action should not exceed 1 page.

The description of each action should clearly indicate the links with other actions and should clearly (and in quantitative terms) indicate how it contributes to the project's overall objectives. There should be a **clear coherence between the technical forms and the financial forms**.

For each action, the applicant should provide the following information:

- **Name of the action:** Please ensure that the name is short (maximum 2 lines) and that it clearly reflects the objective of the action.

- **Description (what, how, where and when):** Please describe the content of the action indicating what will be done, using what means, on which location/site, with what duration and with what deadline.
- **Reasons why this action is necessary:** Please indicate why the action is necessary and how it will contribute to reaching the project's objectives.
- **Beneficiary responsible for implementation:** Please indicate which of the project's beneficiaries will be in charge of the implementation of this action. Should more than one beneficiary be implicated, please give full details of which beneficiary is responsible for what in the "**Description (what, how, where and when)**" section.
- **Expected results (quantitative information as far as possible):** Please indicate concisely what results will be achieved at the end of the action (e.g. five new staff members trained) and what deliverable products (e.g. information brochures) will be produced.
- **Cost estimation:** Please provide full details of personnel, external assistance and durable goods; summarise how you have estimated the cost of the action (eg no. days * average cost / day, ...). Please verify that the costs indicated here are consistent with the data in the provisional budget and that they add up.

Important note:

- **Any action that is sub-contracted should be described just as clearly as an action that will be directly carried out by the beneficiaries.**

Please find below indication on the additional information to be provided for specific actions.

A actions: Implementation actions (obligatory)

In case some of these implementation actions depend on preparatory actions, please indicate this clearly.

If the beneficiaries need to **purchase equipment** for project purposes, these items should be listed, described and justified in detail.

The output of each A action should be indicated. It should be **concrete**, quantified if possible) **and with a clear benefit** for the Integrated Project proposal to be prepared.

Planned outputs and deliverables of each action should be described here.

B actions: Overall project management and monitoring (obligatory)

The applicant should list the different actions aiming at managing/operating the project and monitoring the progress of the actions.

Overall project management:

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 has to include the preparation of the final report with payment requests. In case the project duration exceeds 18 months (maximum duration between two reports for LIFE projects) also a progress report has to be prepared and submitted.

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**.

Form B2 – Description of the planned IP project

You should give a short summary of the planned Integrated Project, including the action plan, strategy or roadmap to be implemented and what kind of actions are foreseen. Also describe what information and data are needed to develop the Integrated Project, what activities and competences are necessary for conceiving the Integrated Project, writing the proposal, meeting all the technical and financial requirements and the deadlines.

List name(s) and mandate(s) of the entity/ies which is/are responsible for implementation of the planned Integrated Project and give information on the involvement of the relevant stakeholders in both the Technical Assistance project and in the Integrated Project itself.

Form B3 – Expected constraints and risks related to the project implementation

It is important that 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 the decreasing order of importance.

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.

C Forms

Form C1 – Deliverable products and milestones of the project

Deliverable products: Be aware that for a Technical Assistance project the completed application for the Integrated Project is the main deliverable which has to be delivered with the Final report. However, in case the Technical Assistance project aims to prepare a proposal for an Integrated Project to be submitted for the LIFE Call 2019, also the concept note for the Integrated Project (expected submission deadline: September 2019) is considered as a deliverable.

The project end date of the Technical Assistance project can predate the submission of the IP proposal. In this case the Final Report has to be submitted with a commitment that the IP proposal will be submitted within 6 months after the project end date of the Technical Assistance project. Nevertheless, the request for final payment will only be accepted after the submission of the IP proposal.

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 new recruitment", etc. Milestones (or corresponding documents) do not need to be submitted to the Contracting Authority. In a report, you would need to inform the Contracting Authority whether the milestone has been completed or not.

Form C2 – Timetable and reports

Timetable: 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 LIFE2018 Technical Assistance project cannot start before 1 November 2018. Also, please add an appropriate safety margin at the end of the project, to allow for the inevitable unforeseen delays.

Activity reports and payment requests foreseen: The coordinating beneficiary shall report to the Contracting Authority about the technical and financial progress of the project. The project's achieved results and possible problems should be highlighted in these reports. One "Final Report" shall be submitted, not later than 3 months after the project end date. Be aware that the payment request can only be submitted after the submission of the full Integrated Project proposal. In case there are more than three months between project end date and the submission date of the Integrated Project proposal, the Final Report and the Payment Request have to be submitted separately.

In case the project duration exceeds 18 months also a Progress report will be required. Please consult the General Conditions of the LIFE Model Grant Agreement for full details on reporting obligations of LIFE projects.

Financial application forms

The financial part of the *LIFE Technical Assistance* application file consists of 6 forms (FA, FC, F1, F2, F3 and, F4). It is available for download as an Excel file.

Please note that only those cost categories that are relevant to Technical Assistance projects are mentioned in this section; there are additional cost categories mentioned in the General Conditions of the LIFE Model Grant Agreement which are not eligible for Technical Assistance projects.

General remarks:

The project's budget should be prepared in consideration of the General Conditions of the LIFE Model Grant Agreement. The EU contribution will be calculated on the basis of eligible costs. Only costs which incur during the lifetime of the project should be included.

The coordinating beneficiary and associated beneficiaries, entities identified as 'affiliated entities' 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. Please note that costs incurred by the same legal entity should in principle be declared under the correct cost categories (personnel costs, consumables, other costs etc).

All contracts attributed under any of the cost categories should respect the principle of absence of conflict of interest, regardless of the amount involved.

Value added tax paid by the beneficiaries is eligible except for:

- a) taxed activities or exempt activities with right of deduction;
- b) activities engaged in as a public authority by the beneficiary.

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 mostly filled in automatically, based on the data provided in the other forms in this section. **Please do not modify any cells that are coloured yellow.**

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

Note that depreciation costs of equipment are only eligible up to 50 % of its purchase value.

The costs for travel and subsistence and consumables should be inserted as lump sums directly in this form and do not need to be specified further. The other cost categories need to be specified according to the financial forms F1 to F4. The amounts for these cost categories are transferred automatically to the FA form.

Overheads are eligible at a flat rate of up to 7 % of total eligible direct costs of the entire project, excluding land purchase/ lease/ one-off compensations (and the overheads themselves, which are indirect costs). Where an operating grant covers the entire usual activity of the beneficiary, the latter is not entitled to declare any eligible indirect costs under an action grant. Indeed, in that case the operating grant covers the entire overheads needed for the functioning of the beneficiary. Paying indirect costs under the action grant would therefore lead to double financing. **Where the operating grant covers only part of the usual activity of the beneficiary**, indirect costs under the LIFE action grant may be considered eligible if the beneficiary is able to demonstrate clearly that the operating grant does not cover any costs (including overheads) that may be claimed under the action grant.

To demonstrate this the beneficiary must:

- a. use analytical cost accounting that allows to separate all costs (including overheads) attributable to the operating grant and the action grant. For that purpose the beneficiary must use reliable accounting codes and allocation keys ensuring that the allocation of the costs is done in a fair, objective and realistic way.
- b. record separately: all costs incurred for the operating grants (i.e. personnel, general running costs and other operating costs linked to the part of its usual annual activities), and all costs incurred for the action grants (including the actual indirect costs linked to the action)

In case a beneficiary would receive in future an operating grant (covering the indirect costs of the LIFE action grant) for (a part of) the duration of the project, the beneficiary is obliged to report this and introduce an amendment/correction of the budget tables (Forms F) before the end of the project, excluding the 'overheads' budgeted.

Form FB– Project funding overview

This form describes the funding of the project by the beneficiary/ies, as well as the EU contribution requested per beneficiary.

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

Beneficiary country: Select the relevant Member State code of the beneficiary as indicated at: http://epp.eurostat.ec.europa.eu/portal/page/portal/nuts_nomenclature/introduction

Use Other in case of a beneficiary not established in an EU Member State.

Beneficiary short name: Please use the short name given in the Coordinating beneficiary and Associated beneficiary profiles in the *LIFE* technical forms **A2** 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 **A3** and **A4**. These amounts must include the purchase costs of durable goods equipment before depreciation. The sum of beneficiaries' "total costs of the actions" must equal the total cost of the project as shown in form FA and in the technical form **A1**.

Coordinating beneficiary contribution: Specify the amount of financial contribution provided by the coordinating beneficiary. The amount indicated here should be the same as in the *LIFE* technical form **A3**.

Associated beneficiary contribution: Indicate the financial contribution from each associated beneficiary, as in the *LIFE* technical form **A4**. These amounts cannot include any funding obtained from other public or private sources specifically earmarked for the project or for a part of it.

Co-financers contribution: Indicate the financial contribution from each co-financer, as in the *LIFE* technical form **A6**.

Amount of EU contribution requested: Specify the amount of EU financial contribution requested by the coordinating beneficiary and each of the associated beneficiaries. This amount must be in accordance with the Grant Agreement.

General remarks on the forms F1–F4

All costs must be rounded to the nearest Euro and must exclude value-added tax (VAT) when the beneficiary can recover this cost from its national authorities. If the number is zero, put zero or leave the cell empty.

Form F1 – Direct personnel costs

Public body personnel: The salary costs of public body personnel may be funded only to the extent that they relate to the cost of project implementation activities that the relevant public body would not have carried out had the project concerned not been undertaken. The personnel in question, irrespective of whether they are working full or part time for the project, must be specifically seconded / assigned to a project; the individual assignment shall either take the format of a contractual document or that of a letter of assignment signed by the responsible service or authority of the relevant beneficiary.

Moreover, the sum of the public 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 non-additional staff charged to the project. The definition of 'additional' personnel costs include the costs of all personnel – permanent or temporary – of public bodies whose contracts or contract renewals:

- start on or after the start date of the project or on or after the date of signature of the grant agreement by the Contracting Authority in case this signature takes place before the project start date, and
- specifically seconded/assigned to the LIFE project.

Beneficiary short name: Please use the short name given in the Coordinating beneficiary and Associated beneficiary profiles in the *LIFE* technical forms **A2** and **A5**.

Action number: Please insert the number(s) of the action(s) in which each member of personnel will be involved.

Type of staff: Please indicate "additional" if the personnel fall under the above definition of additional staff, else blank. If an action is going to be carried out by both additional and non-additional personnel, please split the personnel costs for the action in two lines.

The definition of 'additional' personnel costs includes the costs of all personnel – permanent or temporary – of public bodies whose contracts or contract renewals:

- start on or after the start date of the project or on or after the date of signature of the grant agreement in case this signature takes place before the project start date, and
- specifically mention the LIFE project.

Note that service contracts with individuals (i.e. natural persons) may be charged to this category on condition that Art. II.19.2 (a) of the model LIFE grant agreement is respected (i.e. the person works under conditions similar to those of an employee (in particular regarding the way the work is organised, the tasks that are performed and the premises where they are performed), the result of the work belongs to the beneficiary (unless exceptionally agreed otherwise), and the costs are not significantly different from the costs of staff performing similar tasks under an employment contract with the beneficiary.

Important: The time each employee spends working on the project shall be recorded and certified on a timely basis (i.e. every day, every week) using time sheets or an equivalent time registration system unless the employee is specifically assigned to the project full time or for a fixed percentage of his/her time or if he/she works less than 2 days per month on average for the LIFE project within a calendar year.

Category/Role in the project: You should identify each professional category in a clear and unambiguous manner to enable the Contracting Authority to monitor the labour resources allocated to the project. When the professional category is not explanatory of the role that the person will play in the project, you should also include this information. *Examples of staff categories/roles in the project are: senior engineer/project manager; technician/data analysis, administrative/financial management 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 (provided that these costs are in line with the beneficiary's usual policy on remuneration), excluding any other costs (see Annex X of the model LIFE grant agreement for further guidance on this). 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.

Please note that the daily rates indicated in the budget proposal must not be used when reporting the costs of the project. The rates reported should be based on actual costs incurred, i.e. the actual gross salary, obligatory social charges and other statutory costs, and the actually productive working time for a given year, according to the Grant Agreement.

The total number of person-days per year per person 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 (bank holidays)	15 days
Less illness/other (when relevant)	10 days
= Total productive days	<u>215 days</u>

Please note that the daily rates indicated in the budget proposal must not be used when reporting the costs of the project; only actual costs, i.e. actual rates and actual hours/days

worked on the project may be charged. Any significant deviations from the budgeted costs will have to be justified. Personnel costs shall be charged on the basis of hourly rates obtained by dividing the actual annual gross salary or wages plus obligatory social charges and other statutory costs included in the remuneration of an employee by the actual total productive hours/days for that employee. In case the actual total productive hours/days for the employee are not to be recorded in a reliable time registration system (e.g. when working less than 2 days per month on average for the LIFE project within a calendar year or when working full time or on the basis of a fixed percentage of time as indicated in the employment contract) a default value of 1720 productive hours shall be used.

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

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

Form F2 – External assistance costs

General: External assistance costs refer to sub-contracting costs: i.e. services/works carried out by external companies or persons (other than those for which costs can be included under Form F1), as well as to renting of equipment. Please justify in detail if the proposed costs of External assistance is above 35 % of the total budget.

For example, the creation of a logo, establishment of a dissemination plan, design of dissemination products, translation services, publication of a book or renting of material should be included in external assistance. Costs related to the **purchase or leasing** (as opposed to renting) **of equipment** supplied under subcontract should be budgeted under that cost categories and not under external assistance in case they are also depreciated in accordance with the accounting rules.

Beneficiary short name: Please use the short name given in the Coordinating beneficiary and Associated beneficiary profiles in the LIFE technical forms **A2** and **A5**.

Action number: Please insert the number(s) of the action(s) to which each cost is related.

Procedure: Specify the procedure foreseen to sub-contract the work, e.g. 'public tender', 'direct treaty', 'open tendering procedure', 'multiple offers', 'framework contract', etc. Subcontracts must be awarded in accordance with the Grant Agreement and the beneficiary's internal rules (for as far as they comply with the aforementioned Articles).

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 F3 – Durable Goods – Equipment costs

Please list in this category the costs related to items that according to the accounting rules of the beneficiary in question are treated as durable goods (including goods obtained through financial leasing, i.e. with option o buy). Please be informed that items which are fully depreciated in the year of purchase, but which are recorded in any registry of durable goods for the purpose of this application should also be listed under this cost category. This often applies to low value electrical consumer goods, such as laptop computers, smart phones, tablets, photo equipment, GPS equipment, etc.

You need to indicate the actual cost as well as the value of depreciation, in accordance with the Grant Agreement. Only the depreciation is an eligible cost for the project and the EU co-financing will be calculated on the basis of this amount.

Actual cost: Full cost of the 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.

Please note that the amount of depreciation to be included as eligible cost in the budget is limited to a maximum of 50 % of the actual cost for equipment (i.e. per cost item). **You should be aware of the fact that, although this is the maximum percentage in the LIFE programme, it does not mean it will be automatically accepted because depreciation must firstly be in line with your internal accounting rules/national accounting rules as mentioned above.** Please note the exceptions listed under Annex X to the model grant agreement.

Beneficiary short name: Please use the short name given in the Coordinating beneficiary and Associated beneficiary profiles in the LIFE technical forms **A2** and **A5**.

Action number: Please insert the number(s) of the action(s) to which each cost is related.

Procedure: Specify the procedure foreseen to contract by using 'public tender', 'direct treaty', 'open tendering procedure', 'multiple offers', 'framework contract', etc. Contracts must be awarded in accordance with Articles II.10 and II.11 of the General Conditions of the Model LIFE Grant Agreement and the beneficiary's internal rules (for as far as they comply with the aforementioned Articles). Please be aware that you should be ready to explain why a 'direct treaty' has been used in particular observing the principles of sound financial management.

Description: Provide a clear description of each item, e.g. 'laptop computer', 'database software (off-the-shelf or developed under sub-contract)', etc.

Form F4 – Other costs

General: Direct costs which do not fall in any other cost category should be placed here. Costs for bank charges borne by the Coordinating beneficiary, conference fees, insurance costs when these costs originate solely from the project implementation, etc. should be placed here..

Beneficiary short name: Please use the short name given in the Coordinating beneficiary and Associated beneficiary profiles in the LIFE technical forms **A2** and **A5**.

Action number: Please insert the number(s) of the action(s) to which each cost is related.

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

Procedure: Specify the procedure foreseen to contract by using 'public tender', 'direct treaty', 'open tendering procedure', 'multiple offers', 'framework contract'. Contracts must be awarded in accordance with Articles II.10 and II.11 of the General Conditions of the Model LIFE Grant Agreement and the beneficiary's internal rules (for as far as they comply with the aforementioned Articles).