

## How to report on your LIFE 2014-2020 projects

Please note that this guidance only applies to the LIFE 2014-2020 projects.

### *Updates:*

*- October 2023 (adaptation to the submission of reports, payment requests and deliverables through the BUTLER Smart Wizard)*

*- July 2022 (Revised signature requirements allow for fully digital submission of reports by email. Preferred: Qualified Electronic Signature; alternatively: pdfs of blue ink signed originals are accepted)*

*- April 2022 (Revision of the submission procedure; the former limitations imposed by the Covid-19 pandemic have been lifted although digital submission with documents requiring a signature signed with a Qualified Electronic Signature is the preferred means of submitting your reports)*

*- April 2021 (Correction of links to the new LIFE website and references to the new Agency)*

*February 2021 (Concerns the possibility to submit the payment request and financial statement electronically signed and information on the Qualified Electronic Signature)*

**Please follow the submission instructions that are on the [LIFE Website](#).**

**Please note that the latest version of the reporting templates can be downloaded from the [Reporting section](#) of the LIFE website. Please check the contents of your reporting package against the completeness and correctness checks listed in a dedicated page within the mid-term/final report template for traditional projects and the interim/final report template for integrated projects.**

**We strongly encourage you to electronically Q-sign the payment request and financial statements with the Qualified Electronic Signature (QES) technology. Documents signed with a QES benefit from the highest level of security and legal certainty under the eIDAS Regulation. You can find more background information here:**

**<https://ec.europa.eu/digital-building-blocks/wikis/display/DIGITAL/eSignature+Overview>**

**Nevertheless, for beneficiaries without QES, scanned copies (pdf) of the blue ink signed originals are now accepted, allowing all payment requests (with or without QES) to be submitted in BUTLER or by email (when specifically requested). However, the beneficiaries must always keep the paper signed originals in their project folders in case of a future audit.**

### **1 – Progress report**

Please refer to the specific instruction related to progress report to be found under the [Reporting section](#) of the LIFE website.

### **2 - Technical Report submitted with payment request**

**Please note that the reporting periods of the technical and financial reports should be identical. If not, this will trigger a payment suspension. Only in the case where a beneficiary is terminated before the end of the reporting period, the financial statement**

**should cover a shorter period (but the period should fall within the period of the technical report).**

The various elements constituting the technical report (report, deliverables and annexes) shall be provided in electronic version only and uploaded in BUTLER. Guidance on BUTLER is accessible via the LIFE Reporting webpage at [https://cinea.ec.europa.eu/programmes/life/life-reporting\\_en](https://cinea.ec.europa.eu/programmes/life/life-reporting_en).

An index (in electronic form) shall be annexed to the report, listing all the deliverables submitted in BUTLER along with a short description of the content of each deliverable. 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 (please note the pictures do not need to be high definition).

Documents that are not foreseen deliverables may be annexed to the report (and uploaded in a ZIP file with the report) or the beneficiary may request the addition of a specific deliverable linked to the report for providing these additional documents.

Reporting under each action, although concise, should give sufficient information to allow CINEA/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 website<sup>1</sup> 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>. For LIFE19-20 projects, this first snapshot shall be finalised within the first 9 months of the project. 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. Additionally, for Integrated Projects at mid-term stage, please ensure that you have entered the interim snapshot in the KPI database when submitting the relevant Interim report. In all these cases, you will receive instructions and guidance from a KPI Expert from the external monitoring team before you fill in the information, well in advance of your report due date. Please allow sufficient time for the KPI expert to provide comments and verify the snapshot, before the submission of your report.

Please note that for LIFE Nature & Biodiversity, LIFE Climate Action and LIFE Integrated projects 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 or, in the case of Integrated projects, at the stage of the next Interim (or Final) report.

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.

### **3 - Financial Report**

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<sup>1</sup> [https://cinea.ec.europa.eu/life/life-reporting\\_en](https://cinea.ec.europa.eu/life/life-reporting_en)

**Please note that the reporting periods of the technical and financial reports should be identical. If not, this may trigger a payment suspension. Only in the case where a beneficiary is terminated before the end of the reporting period, the financial statement may need to cover a shorter period, i.e. up to the termination (but the period should fall within the period of the technical report).**

**!!! Beneficiaries that have been terminated before the end of an interim reporting period need to submit their 'final financial statement' with the interim reporting. Please make sure to indicate this in an accompanying letter to be annexed to the payment request.**

The financial report should be prepared in English. The package consists of:

- The Consolidated Financial Statement: completed, signed and dated 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 signed and dated for each project beneficiary and contractually agreed upon affiliates. If the project involves 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
  - Land purchase/Lease of land/One off compensations
  - Consumables
  - Other direct costs
  - Overheads (flat rate)
  - Income (requested Union Contribution, Own Contribution, Co-financers' Contribution, Direct Income from the project)

**The complete financial report shall be submitted in BUTLER via a ZIP file.**

**Specifically, the following forms shall be submitted either Q-signed<sup>2</sup> or in pdf-scanned version of the blue ink signed originals (the originally signed documents should be kept by the beneficiary in case of future audit):**

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<sup>2</sup>Before creating your ZIP file with electronically signed documents, please check the signature and validity of the certificate with one of the following tools:

- DSS Demonstration validation tool available at <https://ec.europa.eu/cefdigital/DSS/webapp-demo/validation> can help you check the validity of a certificate by indicating the number and type of valid signatures in a document.

- EU Trusted List Browser can be consulted in order to check whether the electronic signature provider and the trust service it provides are part of European Union Trusted List: <https://esignature.ec.europa.eu/efda/tl-browser/#/screen/home>

- To make sure you use a QES compliant to eIDAS Regulation, you need to check that both the service provider and the qualified certificate generation service used are included in the EU Trusted List Browser.

- the entire Consolidated Financial Statement
- the overall summary page ('Individual Cost Statement') of the Financial Statement(s) of the Individual Beneficiary

**Additionally, the detailed pages of the individual financial statements are required in pdf format (unless they are part of the Q-signed document) and in Excel.**

- When claiming the full cost for equipment and infrastructure, Public/private non-profit beneficiaries in Integrated and Nature & Biodiversity projects up to LIFE2019 and all beneficiaries and projects as of LIFE2020, must submit the "Beneficiary's Certificate for Durable Goods". **This document should be submitted electronically Q-signed or in pdf-scanned version of the blue ink signed original (the originally signed documents should be kept by the beneficiary in case of future audit).** The document can be found in the LIFE Website, under the [Reporting section](#).
- Before submitting the final financial report, the Coordinating Beneficiary should verify if the public beneficiaries in the project comply with the 2% rule. Submitting a request for final payment, while the sum of the public beneficiaries' and public co-financer's contributions do not cover 102% of their non-additional staff costs may result in cuts in Union Contribution. So in that case, it is recommended that the individual public beneficiaries do not report all their non-additional staff costs.
- 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 Reporting section on the LIFE website. This is **compulsory** for beneficiaries (incl. their affiliated entities) that have at least 750,000 EUR Union Contribution in the budget. The certificate should already be submitted as of the moment that the cumulative amount of payment requests reaches 325,000 EUR. Please note that especially for Integrated projects, this can happen at interim report stage! For other types of projects that have pre-financing payments instead of interim payments at 'mid-term reporting' stage, the requirement is only to be observed at the time of the final reporting. **This document should be submitted electronically Q-signed or in pdf (the originally signed document should be kept by beneficiary in case of future audit).**

**Only for Integrated Projects: how to report at final reporting stage and on changes to costs submitted in a previous period?**

- Update the previous financial statement with the changes (highlight the corrections in a different colour so it is easy to detect what has been altered);
- Per cost category calculate the difference (+ or -) and include it in the financial statement of the new period in the related cost category at the bottom in one single line 'changes to financial statement XX/XX/XX – XX/XX/XX';
- Submit the updated financial statement together with the financial statement for the new period and do not forget to have the auditor validate the changes (if needed). Also include an explanation on the changes applied for previous period(s).
- For the final reporting stage, an additional consolidated financial statement covering the entire project period should be submitted by the Coordinating Beneficiary. It should include the cumulative expenses and income of the project and how the compliance with

the 2% rule. Towards the end of the final phase, the beneficiary will receive this additional consolidated statement prefilled for the previous phases and will only need to complete the final period.

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 CINEA/the Commission.

Please note that **electronically Q-signed** financial reports or pdf-scanned versions of signed originals must be submitted before the CINEA/the Commission is able to accept the reports linked to payment, i.e. forms bearing **electronically Q-signed or pdf-scanned of 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 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 Interim reporting for Integrated Projects), final cost eligibility is determined, although for Integrated Projects costs accepted at Interim stage may still be questioned at a later stage.

**Supporting documents** (e.g. pay slips, timesheets, invoices, etc.) should not be annexed to the Financial Report(s) **unless explicitly requested by the CINEA/the Commission**. If such previously requested documents are not included in the Financial Report, it is not considered complete until these documents are submitted.

When sending further supporting documents by email to the CINEA officers, please remember to copy the external monitoring team.