



LIFE Programme

General guidelines for the presentation of an amendment to the grant agreement

The current guidelines apply to all the projects funded in the frame of the LIFE 2014-2020 programme. The guidelines are intended to help the applicant present an amendment to the grant agreement and fill in the relevant forms.

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NB: When used without further specification, the terms "beneficiary" / "beneficiaries" mean both the coordinating beneficiary and/or all associated beneficiaries.

Introduction

These guidelines apply to action grants funded in the frame of the LIFE 2014-2020 programme. They may apply as well by analogy to the operating grants.

The guidance contains 3 parts. PART A guides the LIFE projects' coordinators toward assessing the need for an amendment to the grant agreement and preparing the documentation and submission of an amendment request when required. This part applies to traditional projects, integrated projects, capacity building projects (and operating grants).

PART B guides the coordinators of LIFE Integrated Projects (IPs) to prepare and request an amendment to merge the phases in the budget and thereby avoid phase amendments. This amendment is highly recommended for LIFE17-19 IPs and no longer relevant for LIFE20 onwards IPs that will present a single budget at the application stage. LIFE14-16 IPs are advised to proceed with this amendment, as it will save them the hassle of further phase update amendments, although it remains optional until the time of the last phase update when they will be asked to present a single budget.

PART C concerns the LIFE14-19 IPs that will choose to keep the phases in the budget and guides the coordinators of these IPs when preparing their phase update amendment. It also includes guidance on how to merge the budget at the time of the last phase update.

PARTS B and C do not apply to traditional projects, or capacity building projects or operating grants.

PART A – Amendment to the Grant Agreement

1. What is an amendment to the agreement?

An amendment to the agreement represents a substantial change to the grant agreement originally approved by EASME. This substantial change must be included in a written additional agreement, which has to be approved by EASME.

The amendment will neither modify the general objective of a project nor increase the maximum Union contribution.

2. In which cases should the coordinating beneficiary apply for an amendment to the agreement?

It is expected that projects have been prepared with the maximum care and that beneficiaries have taken all the possible precautions in order to avoid organisation, implementation and budget problems.

Therefore, EASME expects that, as a rule, the project implementation follows all the directions included in the approved grant agreement and that no major changes will occur.

Thus, the application of Article II.12¹/Article II.13² of the General Conditions is to be considered as an exceptional case and is not a procedure for correcting poorly designed projects or project management failures.

Nevertheless, the concrete implementation of a project may, in some cases, oblige beneficiaries to adapt to the situation in the field and coherently modify the actions, the budget for a given action or category of expenditure or the project's partnership and organisation.

As mentioned in Article II.12¹/Article II.13² of the General Conditions, only substantial changes require a formal presentation of a request for additional agreement.

We consider changes as "substantial" if they modify the:

- Nature and content of actions, that would have a significant impact on the project including when appropriate changes in the list of deliverables;
- Name, legal address, legal status, bank account and/or VAT of the coordinating beneficiary;
- Name of any beneficiary;
- Partnership structure (addition of beneficiary or affiliate, or withdrawal of beneficiary and in some cases of an affiliate³;
- Withdrawal of a co-financer or significant reduction of its contribution;
- Project duration;
- Financial structure;
- Budget shift outside the flexibility set in Article II.22 of the General Conditions.

The above-mentioned substantial changes do not represent an exhaustive list. Different kinds of changes will be dealt with on a case-by-case basis. In case of doubt the beneficiary should consult the external monitoring team.

Example in which a request for an amendment to the agreement is necessary:

¹ For action grants signed under LIFE14, LIFE15 and LIFE16

² For action grants signed under LIFE17 onwards

³ Withdrawal of an affiliate would trigger a amendment only if the affiliated entity would no longer legally 'exist' or if the affiliate would no longer be an affiliate of the beneficiary concerned. Therefore, please contact the external monitoring team to explain the situation in order to assess if an amendment is requested or if a communication via email would be sufficient.

During the first phase of implementation of a LIFE project, the preparatory survey activity A3 revealed a situation that was not known in advance. Therefore, action C2 will be much more expensive than initially planned and the work initially planned to be performed by staff will now be subcontracted in full. Considering that the overall project budget remains the same, the financial resources should be reallocated among the different cost categories. Consequently, the shift in budget between the cost categories now exceeds the 20% of the overall eligible costs threshold.

3. What are the main conditions the coordinating beneficiary shall respect in its request?

The coordinating beneficiary should pay attention to the fact that EASME will only take into consideration a request for amendment to a grant agreement if:

- a) The overall project objective remains unchanged;

Please, consider the following examples of unacceptable changes:

1. *Original objective: Conservation of species X
New proposed objective: Conservation of species Y*
2. *Original objective: Saving water in an industrial proceeding
New proposed objective: saving energy*
3. *Original objective: Development of the innovative product X
New proposed objective: Development of the product Y*

- b) The quality of the project is retained or improved;
- c) The proposed changes are substantial;
- d) There is a sufficient and reasonable guarantee that the beneficiary is still able to fully achieve the project objectives within the project duration or before the new proposed end date;
- e) The request has been submitted at least one month before the end of the project;
- f) The requested changes respect the LIFE Regulation, the Financial Regulation, the Special Conditions and the General Conditions;
- g) Changes do not call into question the grant award decision and are not contrary to the equal treatment of applicants;

Please, consider the following examples of unacceptable changes:

1. *The project has been scored very high on AWARD criterion 3 due to its foreseen overall environmental benefit. The amendment would reduce significantly the expected benefit.*

2. *The partnership was ensuring actions and results in a large number of countries and the project has been scored high on the transnational aspect. The withdrawal of one beneficiary is significantly reducing the EU added-value of the project related to the transnational approach without alternative measures.*
- h) The proposed changes do not increase the Union contribution nor do they have as a result the exceeding of the maximum percentage of Union contribution allowed by the specific call;
 - i) The reasons for the substantial changes are a direct consequence of the preparatory actions or of the implementation of the project, were wholly or partly beyond the control of the beneficiaries and were not known before the signature of the grant agreement;
 - j) Modifications are not linked to any issue already refused during the revision phase;
 - k) Modifications do not include ineligible costs;
 - l) All measures were/will be taken to solve the problems encountered and to limit delays, including a quick replacement of staff, in case of death, serious illness, absence or withdrawal;
 - m) The coordinating beneficiary has, where relevant and in the case of a request of postponement of the end date of a project, provided an extension of the financial guarantee;
 - n) The requested modifications are cost-effective;
 - o) The modified legal status of a beneficiary or the legal status of a possible new beneficiary or affiliate does not affect the compliance with the eligibility criteria used to evaluate its technical and financial reliability at the time of the evaluation of the proposal.

In any case, the total maximum Union contribution as stated in the grant agreement will remain unchanged, even if an increase of the total project budget occurs.

It should be noted that some changes lead to an immediate request for amendment (e.g. change in the partnership or addition of an affiliate); other changes may be considered less urgent and should ideally be grouped (e.g. change in bank account in case no payment is foreseen in the coming months). The urgency of the amendment and the possibility of grouping should be assessed by the external monitoring team. Furthermore, a reduction in Union contribution should only be requested in exceptional circumstances. It is advisable to keep the maximum Union contribution unchanged to cover potential future unexpected situations.

4. In which cases does a coordinating beneficiary not need to present a request for an amendment to the grant agreement?

The beneficiaries are responsible for implementing project actions and for achieving project results. Therefore, they are responsible, during the project implementation, for choosing appropriate techniques and methods for achieving the objectives. This concrete implementation may however require a few adaptations or changes.

If the changes introduced in the project are not substantial, there is no need to present a request for an amendment to the grant agreement.

Minor changes should not fundamentally alter the nature or content of actions and deliverables, the partnership, the project duration or budget shift outside the flexibility of Article II.22 of the General Conditions. Some examples:

- Minor technical modifications for which the beneficiary is responsible and which clearly permit to achieve the target of an action and the project objective;
- The modification of the name of the legal representative or contact person of the coordinating beneficiary;
- The modification of the legal address, legal status and VAT number of an associated beneficiary;
- The addition of a co-financer;
- Budget shift within the flexibility of Article II.22 of the General Conditions.

!!! This budget shift should be completed with the final financial report. The budget shift template is included in the template of the consolidated financial statement available under the section Templates of the Reporting webpage of the LIFE website at <https://ec.europa.eu/easme/en/section/life/life-reporting>. There is also a [Practical Guidance for Coordinating Beneficiaries to complete the cost summary sheet for budget shift](#).

Budget shifts within the flexibility of Article II.22 of the General Conditions do not require a formal amendment and only need to be presented with the final report. However, it is advisable to keep track of them and discuss them with the external monitoring team in the course of the project since they may have technical implications that need EASME's approval. In addition, when a coordinator is unsure if the shift of some costs might be accepted from a technical point of view (e.g. a purchase that was not foreseen, a shift from staff to subcontracting, etc.) then it is always advisable to seek confirmation from EASME (e.g. by explaining why the shift is needed for the implementation of the project). It should be noted however that EASME will not give a formal approval but will indicate whether the change is acceptable in principle; the final decision on eligibility of all costs is made at the stage of the final report;

- The modification of the project timetable including dates of submission of deliverables and reports, provided that the project objective will be achieved

within the project duration and no reduction of either the content and the objective of any action occurs.

The list above is not exhaustive. Please, see the following examples of cases in which a request for an amendment to the agreement is not necessary:

1. *Action B3 foresees the achievement of its objective through the implementation of technique X, which however reveals, during a test, to be ineffective. The beneficiary decides to use technique Y instead, respecting the budget threshold for each cost category and achieving the same results respecting the planned time schedule.*
2. *The preparatory studies revealed an unknown situation, i.e. that it is not possible to implement action C1 (removal of 500 m of artificial river banks) as planned in the location X. Therefore, the beneficiary suggests implementing action C1 along 500 m of river in the alternative location Y still within the initial project area. The expected results of this modified action are equivalent, habitats and species targeted remains unchanged and the modification does not affect the threshold of each cost category.*

Changes not presented in the list above will be dealt with on a case-by-case basis. In case of doubt, it is strongly advised that the coordinating beneficiary consults the external monitoring team and where needed informs EASME to enable it to evaluate the modifications proposed and to confirm whether the changes are acceptable in principle or not, whether they require a formal amendment or not, etc.

In particular, it should be noted that EASME should give its prior approval before applying any change to the foreseen reporting schedule.

5. In which circumstances is it possible to request a suspension of the implementation of the project?

EASME expects that beneficiaries have carefully evaluated the time needed for the full implementation of a project and that a sufficient time buffer has been introduced in the project proposal for solving possible unexpected problems, including, for example, administrative delays and delays in land purchase. Therefore, EASME will consider a suspension of the implementation of the project only in unforeseeable, exceptional circumstances, which will make the implementation of one or more project actions impossible for a certain period of time (Article II.15⁴/Article II.16⁵ of the General Conditions). The coordinator must inform EASME in writing.

⁴ For action grants signed under LIFE14, LIFE15 and LIFE16

⁵ For action grants signed under LIFE17 onwards

6. What are "unforeseeable, exceptional circumstances" under which the EASME would consider a request for suspension of the implementation of the project?

"Unforeseeable, exceptional circumstances" (Article II.15³/Article II.16⁴ of the General Conditions) mean for example:

- Catastrophic weather conditions (e.g. flood, heavy wind storms, etc.), natural and man-made disasters (e.g. earthquakes, volcanic eruptions, landslides, large forest fires, extensive pollution events, etc.), which cause a disruption of public and private services or communications and serious organisational, safety or management problems in the territory concerned;
- New and unexpected conditions discovered through the preparatory studies and actions of a LIFE project, which could not be predicted before the conclusion of the revision phase during the selection procedure (e.g. the preparatory scientific study reveals that the technology X, supposed in the revised proposal to be appropriate to achieve the project target, does not work. The scientific study reveals at the same time that an alternative technology Y will work but will take longer);
- Changes, such as modifications in the legislation, which alter the frame context of a project and which are totally or partially beyond the control of the beneficiary, not predictable before the conclusion of the revision phase during the selection procedure and which will cause a serious delay in the implementation of a project (e.g. a new law binds the beneficiary to request a further authorisation for the implementation of the project action C1. The acquisition of this authorisation requires a long administrative procedure);
- Death or serious illness of key project staff, which will cause heavy organisation and management problems;
- Conflicts, the duration and/or the modalities of which bring about a disruption of public and private services or communications and serious organisation, safety or management problems in the territory concerned.

The list above is not exhaustive. EASME reserves the right to consider requests based on other exceptional circumstances not listed above.

When the conditions allow resuming the implementation of the project, the coordinating beneficiary will issue a request for amendment (Article II.15.1⁶/Article II.16.1⁷ of General Conditions).

⁶ For action grants signed under LIFE14, LIFE15 and LIFE16

⁷ For action grants signed under LIFE17 onwards

7. What events are not to be considered as "unforeseeable, exceptional circumstances"?

The following events are in general considered as not sufficient for requesting a suspension of the implementation of the project:

- Delays in the start of the project operations, without an acceptable justification based on unforeseeable, exceptional circumstances;
- Administrative delays;
- Unfavourable but not catastrophic weather conditions (see point 6);
- Delays in the organisation of calls for tender;
- Delays in obtaining authorisations or certifications;
- Delayed approval of regulations, planning tools and action plans drafted or modified in the frame of a LIFE project;
- Financial difficulties due to activities and causes other than the concrete project implementation;
- Delays in land purchase;
- Defects in equipment or material or delays in making them available;
- Elections and political changes, labour disputes, strikes;
- Absence or withdrawal of key project staff, with the exception of serious illness or other compelling reasons.

This list is not exhaustive. Different circumstances will be dealt with on a case-by-case basis. In case of doubt, the beneficiary should previously consult the external monitoring team.

8. What are the main conditions the coordinating beneficiary shall respect for the presentation of a request for the postponement of the end date of the project following a suspension of the implementation of the project?

When the conditions allow resuming the implementation of the project, the coordinating beneficiary will issue a request for amendment (Article II.15.1⁸/Article II.16.1⁹ of General Conditions) to request a postponement of the end date.

A postponement of the end date of the project may be granted provided that the beneficiary respects the conditions set in section 3 and especially d, e, i, j, l and m.

⁸ For action grants signed under LIFE14, LIFE15 and LIFE16

⁹ For action grants signed under LIFE17 onwards

Please be aware that the postponement of the end date of the project shall be proportional to the incurred delay and to the time needed for the implementation of remediation measures.

It should be noted that a significant delay in implementing key actions may lead to the termination of a project (Article II.16.3.1⁷/Article II.17.3.1⁸ of General Conditions) rather than its prolongation.

9. What must the coordinating beneficiary do when applying for an amendment to the agreement?

The coordinating beneficiary should carefully evaluate the situation, verify whether the changes are substantial and have a clear idea of the alternative measures to be taken, and should discuss the proposed changes and measures with the external monitoring team. Thereafter, when relevant¹⁰ for the Traditional projects and in collaboration with the external monitoring team the procedure described in the [“Guidance on using eProposal for Amendments”](#) (available on the LIFE website, under the section [Contract & financial aspects](#)) should be followed to modify the original project forms to incorporate the changes in eProposal.

For the other types of projects (Integrated projects, Capacity building projects and Operating grants), for which the proposal was not developed in eProposal, the changes are introduced in the off-line digital version.

The coordinating beneficiary shall also prepare a formal request for amendment in which it should detail the reasons for the modification(s); these reasons must be explicit and clearly justified. In particular, the coordinating beneficiary must describe what led to proposing the changes and also clearly explain how the modification(s) will affect the objectives and expected results of the project, as stated in the approved proposal.

A comparative assessment between the original and the modified proposal should also be included.

For example:

- If proposing changes in actions, the coordinating beneficiary must clearly describe the modifications both in a qualitative and quantitative way (technical data and information, justification, duration, budget, related deliverables, who will undertake the actions, who will be responsible for them, etc.). It should use the same format as in the application.
- If proposing a partnership modification, the coordinating beneficiary must clearly specify why it is needed (e.g. including one more associated beneficiary with special competencies) and what exactly will be the role of the new associated beneficiary. The new beneficiary must bring funding to the project in order to comply with the Special Conditions and General Conditions, and a

¹⁰ In rare cases e.g. change of bank account, there is no need to reopen eProposal.

signed associated beneficiary declaration and mandate must be provided. If the responsibilities of any existing beneficiary in the project's execution (technical or financial) are modified, new declarations have to be submitted together with updated technical and financial forms.

- If proposing a modified budget (outside the flexibility of Article II.22 of the General Conditions), the coordinating beneficiary must submit in the amendment request a table which presents the original and the revised budget per budget category, as well as a column indicating the deviation from the initial budget. There is no specific template; the presentation should summarise the proposed modification and allow EASME to easily identify the financial transfers proposed. The latter could be done by adding a “comments” column in the table, including the relevant justifications or in an itemised list explaining and justifying each cost transfer (both increases and decreases). The coordinating beneficiary should not forget that, even if the modifications are purely financial, they also need to be justified from a qualitative point of view (submitting just the tables with the figures is not enough). It must justify why the transfer is required and explain qualitatively how the two categories (i.e. the category whose budget is decreased and the one whose budget is increased) are affected. It should not forget that the maximum Union contribution cannot be increased.
- If requesting an extension of the project duration or when presenting a request for amendment for resuming the project implementation following a suspension, the coordinating beneficiary has to submit a new detailed calendar for the implementation of all actions, which should be illustrated in a Gantt chart. The reasons behind the incurred delay must be explicit and guarantees of being able to respect the new calendar must be provided. In particular, the problems which have led to delays must be solved before the request is submitted. The coordinating beneficiary must clearly state what the new end-date will be. The amendment request must be submitted by the coordinating beneficiary through a cover letter (original, signed by the legal representative or contact person as mentioned in the grant agreement). In case these persons have changed it is reminded that EASME should be (or have been) notified by email prior to receiving the amendment request.

The supporting documents to be submitted with the amendment request are listed in the document [Amendment request – beneficiary checklist](#). This document is available on the LIFE website under the section Contract & financial aspects <https://ec.europa.eu/easme/en/section/life/life-contract-financial-aspects>. It is meant to assist the coordinating beneficiary in the preparation and submission of an amendment request. Please note that an amendment may include several modifications and therefore the package of documents should be adapted accordingly.

Please note that the documents requiring an official signature (i.e. the cover letter, beneficiary declarations / mandates - Forms A3, A4 if these have been modified) shall be presented **in both paper (original, signed by the legal representative or contact person) and electronic** version. These documents are clearly indicated in the Amendment request – beneficiary checklist. All the other documents required for the evaluation, such as the comparative assessment and the other modified forms shall be included in electronic version only. Note that **only** the forms that have been modified shall be submitted, not the entire application. **Please note that for traditional projects the modification request should not contain the eProposal forms highlighting the proposed changes.** These should be provided though for the other project types, Capacity building and Integrated projects, that are not in eProposal.

Please, take due note of the following issues:

- It is always recommended that before submitting a modification request to EASME, a draft is sent to, and discussed with the external monitoring team;
- The modification request should be presented in a timely manner (and at least one month before the end of the project);
- Verify that your request includes all potential substantial modifications that can be envisaged at the time of submission: later requests for a new amendment to the agreement should absolutely be avoided;
- Be sure that your request is based on changes considered as substantial and do not include already agreed upon (or newly proposed) non-substantial changes;
- Check whether the proposed modifications respect the conditions listed in points 3 and, if relevant, 8 above;
- Remember to sign/stamp every form in which a signature/stamp is requested and to submit the signed originals;
- If a modification to the financial structure of a project occurs, all the relevant financial forms must be resubmitted;
- If necessary, for instance in case of an extension of project duration, remember to modify the implementation timetable or the deadlines for the delivery of reports and deliverables;
- The evaluation procedure will generally last a few weeks. During this period, EASME may request you to send additional information or to modify your amendment. In this case, the procedure could last longer. Should corrected or missing documents not be submitted within the stated deadline, EASME may refuse the request and not allow its resubmission;
- Your request for an amendment of the agreement does not mean that it will be accepted. The amendment will be legally effective only when signed by both EASME and the coordinating beneficiary. In case the amendment request

leads to a letter amendment, the amendment is legally effective when the authorising officer has signed the letter amendment. Until this moment, the original grant agreement approved by EASME remains effective. If any substantial change is made without the necessary agreement, EASME reserves the right to refuse to co-finance such changed projects and, if necessary, to cancel, suspend or recover all or part of the Union support.

10. Why could a request for an amendment to the agreement be rejected?

EASME will normally reject a request for an amendment to the agreement if the conditions mentioned in point 3 are not fulfilled. In addition, it may also reject a request in the following cases:

- Insufficient justification of the proposed changes;
- Changes implying any quantitative, qualitative or, where applicable (e.g. monitoring, testing), time reduction of the objective, of the output of an action or of the overall project objectives;
- A substantial shift of financial resources from concrete implementation actions towards communication, administrative, or other accompanying measures;

Please, consider the following examples of non-acceptable budget shifts:

1. *From a reforestation measure towards the organisation of a seminar;*
2. *From the construction of a prototype towards project management tasks.*

- A change of the starting date of a project. Requests to change the starting date shall be considered only if the beneficiary is able to prove that the original date was wrongly set due to a material mistake;
- The coordinating beneficiary has not previously and in a timely manner informed EASME, (i.e. possibly before a change occurs or, in extreme cases, when the changes are actually occurring and not subsequently) and with full details (in a mid-term report, during a visit of the external monitoring team or of EASME, by letter, etc.), of any event that is liable to lead to substantial changes or to prejudice or delay the performance of the project (Article II.12.3¹¹/Article II.13.3¹² of the General Conditions);
- Substitution of the coordinating beneficiary: EASME will carefully evaluate the request and accept it only in well justified cases and submitted by all other beneficiaries (Article II.12.4⁹/Article II.13.4¹⁰ of the General Conditions);
- The beneficiary/ies is/are clearly responsible for the delays in the project implementation.

¹¹ For action grants signed under LIFE14, LIFE15 and LIFE16

¹² For action grants signed under LIFE17 onwards

The list above is not exhaustive. Different circumstances will be dealt with on a case-by-case basis. In case of doubt, the beneficiary should previously consult the external monitoring team.

PART B – Guidance to prepare and request an amendment to merge the phases in the budget of LIFE Integrated Projects and skip the obligation of presenting an amendment request at the end of each phase

Merging the phases in the budget is a simplification introduced to facilitate the contractual and financial management of Integrated Projects (IPs). Merging the budget requires a formal amendment that will be issued following the preparation of an amendment request by the coordinator as per the guidance given in this Part B.

This procedure is highly recommended for the LIFE17, LIFE18 and LIFE19 IPs. The LIFE14, LIFE15 and LIFE16 IPs, are as well encouraged to follow the procedure. However, for all of them it remains optional until the final project phase update when they will be asked to present a single project budget (relevant guidance given under section 5 of Part C).

The LIFE20 onwards IPs are not concerned by this guidance as the simplification is introduced from the application stage.

For the LIFE14-19 IPs that will opt for maintaining the phases in the budget, guidance on the phase update amendments, required three months before the end of each phase, is given in Part C.

For all IPs, if the need for ad hoc ‘traditional-type’ amendments arises (e.g. mandatory administrative changes, substantial technical / financial changes, changes to the timetable, amongst others) the same guidance as that described for traditional projects under Part A applies with the exception of the eProposal procedure that is not applicable to IPs.

For LIFE14-19 IPs that will keep the budget split into phases, ad hoc amendments in between the phase update amendments are unlikely but may be needed in certain cases (as in the examples given in section 2 under Part C).

1. What simplifications does merging the phases in the budget entail?

A major advantage of the simplification procedure is that there is no longer a need for amendment at the end of each phase. An ad hoc amendment would be needed only in the case of substantial technical or financial changes (e.g. transfers between budget categories exceeding the 20% limit), or compulsory administrative changes¹³.

Another key simplification is the simplified budget that is no longer divided into phases but is presented as a single budget for the whole project duration. In addition, certain cost types are grouped as explained in section 3, below, thus significantly reducing the number of rows and hence pages of the budget.

¹³ Please note that in any case the changes should not call into question the grant award decision and should not be contrary to the equal treatment of applicants.

The budget flexibility in turn gives a certain degree of flexibility to the technical activities foreseen that may be refined and adapted to respond to the implementation results and external circumstances. However, any such adaptations shall still assure that the project implementation leads to the expected results as described in Annex II and shall respect the 20% flexibility limit for budgetary transfers (in accordance with Article II.22 of the General Conditions); otherwise a formal amendment will be required. It is important that before implementing any substantial technical changes in the course of the project, the coordinating beneficiary consults the external monitoring team and where needed informs EASME to confirm whether the modifications proposed are acceptable in principle or not, and whether they require a formal amendment or not.

In terms of financial reporting (at interim & final stage) a small simplification is introduced in the travel costs which may be grouped (see section 4). In the remaining cost categories financial reporting needs to be itemised.

2. When shall the request for an amendment for a budget merger be submitted?

For the LIFE14-19 IPs that will choose to proceed with the amendment for merging the phases in the budget, the request shall be submitted at any time until three months before the end of the current phase (that is, when the amendment request for the next phase update would have been due).

3. What must the coordinating beneficiary do to prepare the request for amendment for merging the phases in the budget?

Beneficiaries should discuss the amendment request with the external monitoring team prior to its preparation in order to confirm the set of required documentation and make sure that it is prepared correctly. A discussion on the request for amendment may also be the subject of the monitoring visit that should take place ideally several months (2-3) prior to its submission.

The beneficiary is further advised to submit the draft request to the monitoring team for a pre-review and to incorporate subsequently the monitor's comments before submitting the request formally.

The guidance that follows concerns only the adaptations required for merging the phases in the budget. Should the coordinator wish to request additional changes (e.g. administrative, technical, financial, timetable) through the same amendment process, the guidance of the external monitoring team shall be sought^{13 above}.

Budget simplification:

The budget lines are reworked in each of the cost categories and are presented for the whole project duration (and not per phase) per beneficiary. In addition, cost types per beneficiary within each cost category are grouped as per the examples given under each cost category below.

Preparatory work: further expansion of all the phases

Before starting with the simplification, some preparatory work is required to specify the cost types that have been left “blank” in those phases that have not been detailed. If the IP budget has already been detailed for all the phases this preparatory exercise is not needed and one can proceed directly with grouping and aggregating as described per cost category, starting with Personnel, below.

For the phases that have not been detailed the blank cells need to be filled in. However, it is not necessary to provide a complete breakdown of costs per action as for Phase 1 and perhaps for Phase 2 (and 3) in the case that amendments for phase updates have already proceeded. It is sufficient to enter grouped information (staff types, categories of staff, cost descriptions) as in any case similar cost types will be aggregated in the subsequent steps. The simplified budget will also no longer present costs by action.

It is advisable to consider the next steps and related simplifications that will be applied under each of the categories to decide the extent of information needed in the currently ‘empty’ phases.

Personnel

The form is reworked so that for each beneficiary only one or two rows are presented by category of staff, as shown in the example of Table 1, below.

One starts by grouping per beneficiary all staff with the same descriptions under Column D ‘Category / Role in the project’. The descriptions are simplified, keeping only the generic term such as project manager, senior expert, junior expert, financial assistant, administrative assistant, etc. For example: ‘Specialist / governance’, ‘Specialist / water forum’, both become ‘Specialist’; ‘Technical expert / preliminary surveys’, ‘Technical expert / restoration planning’ both become ‘Technical expert’; ‘Assistant / field work’, ‘Assistant / laboratory work’ both become ‘Technical assistant’. The range of expertise within a specific category of staff may be indicated in brackets, for example: Senior experts (biologists, geologists, foresters).

The ‘by action’ break down is no longer required thus the former column B ‘Action number’ is deleted.

Subsequently each category of staff is aggregated in two rows (one for permanent and one for additional staff (or only one row if only one of these types of staff applies)).

Care should be taken that the average daily rate is calculated correctly in cases when the daily rate is not the same for all the experts in the same staff category. For example, if two senior experts are foreseen for one of the beneficiaries, a forester with a daily rate of 240 € who will work 200 person days and a biologist with a daily rate of 280 € who will work 300 person days, the average daily rate = $[(240 \times 200) + (280 \times 300)] / (200 + 300) = 264$ (and not 260 which is simply the average of the two rates without considering the time to be worked by each expert). This is important in order to ensure that the total direct personnel costs in the simplified budget are equal to the total presented in the original budget.

Direct Personnel costs

Beneficiary short name	Type of staff	Category / Role in the project	Average daily rate	Number of person days	Direct personnel costs
CB	Permanent	Senior experts [foresters (3), geologists (1), biologists (2)]	...	...	...
CB	Permanent	Junior experts (5)	...	...	...
CB	Permanent	Technical assistants (8)	...	...	...
CB	Additional	Technical assistants (24)	...	...	...
CB	Permanent	Communication expert (1)	...	...	...
CB	Additional	Communication experts (2)	...	...	...
CB	Additional	Administrative assistants (2)	...	...	...
CB	Permanent	Project manager (1)	...	...	...
AB1	Permanent	Senior experts (4)	...	...	...
AB1	Additional	Senior experts (2)	...	...	...
AB2	Permanent	Senior expert (1)	...	...	...
AB2	Additional	Senior expert (5)	...	...	...
AB2	Permanent	Junior experts	...	...	...

Table 1: Example of grouped personnel costs

Travel

The form is reworked so that for each beneficiary, travels are grouped by destination into three categories (within beneficiary's country, within Europe, outside Europe). The former columns B 'Action number', D 'Purpose of travel', E 'Travel costs', F 'Subsistence costs' are no longer required and are deleted after assuring that the amounts in column G "Total travel and subsistence costs" no longer rely on the calculation of the two preceding columns (i.e. please copy-paste values of column G into column G before deleting columns E and F).

Travel and subsistence costs

Beneficiary short name	Destination	Total travel and subsistence costs
CB	Within Country (96)	...
CB	Within Europe (4)	...
AB1	Within Country (50)	...
AB2	Within Country (440)	...
AB3	Within Country (230)	...
AB4	Within Country (20)	...
AB5	Within Country (150)	...
AB5	Within Europe (20)	...
AB6	Within Country (40)	...
AB6	Outside Europe (2)	...

Table 2: Example of grouped travel costs

External assistance and remaining cost categories

The forms are reworked as follows.

The same cost types are grouped and entered in one row (e.g. production of plantlets for actions C2, C4 and C5 can be entered in one row; similarly chemical analyses foreseen under several A, C and D actions are aggregated in one row; design of communication materials for actions E1, E5 and E6 can be collected in one row; similarly for printing costs, catering costs, rentals and/or transportation of machinery costs etc.). A brief but clear description of each (aggregated) cost should be provided, especially for budget lines with major costs. The former column B 'Action number' is no longer required and is deleted.

Some tips for reworking the Cost Categories in the Excel file:

It is best to use the filter function, subsequently select the beneficiary and then the description (and go down through all descriptions until all are re-worked / re-grouped). In this way all the similar items will appear in consecutive rows and it is easier to include them in one line where appropriate and calculate the sum of the grouped expenses (all the lines that are then no longer required can immediately be deleted).

Form FB

Form FB is removed as costs are no longer presented per action.

Updates in the technical forms (Part C1 of Annex II)

More information on the costs that have been grouped in the financial forms shall be incorporated in the technical description of the corresponding actions to highlight the major cost items contributing to the grouped amount. This information, more detailed at least for the next phase, shall be included (if not already there) in the section "Cost estimation" which is found at the end of each action in the technical forms of Annex II. In any case, it is recommended to include if possible, budget estimates until the end of the project, to minimise the need for future amendments.

The budgetary information expected in this section shall include: personnel (person-days and amount); external assistance (main cost items and amounts); durable goods (main cost items and amounts) and any other major costs.

Amendment request package

The full request shall include the following components:

- i. Cover letter from the coordinating beneficiary (original, signed by the legal representative or contact person) with the [Annex to the cover letter of the amendment request package](#) duly filled in.
- ii. Scanned electronic copy of the signed cover letter and the annex to the cover letter.

- iii. In electronic version only, the revised part C1 of Annex II showing the proposed changes in track changes.
- iv. In electronic version only, the “clean” parts C and F of Annex II with the proposed changes incorporated (while in the technical component normally only Part C1 will be modified, the whole Part C shall be submitted for ease of reference later).

The above contents of the amendment request package concern only the adaptations required for merging the phases in the budget. Should the coordinator wish to request additional changes (e.g. administrative, technical, financial, timetable), additional justification and revised forms are required as per the guidance given in Part A. Additionally, the guidance of the external monitoring team shall be sought.

One entire set of the amendment request package (components i-iv listed above) will be submitted to EASME on electronic media with only the cover letter and its annex provided in paper (signed original). One identical entire set shall be submitted at the same time to the external monitoring team on electronic media only (components ii-iv listed above).

In the digital copies, Parts C and F of Annex II shall be provided in Word and Excel format rather than pdfs. Note that a single Word document and a single Excel file, each containing all the revised parts / individual forms, shall be provided. This applies both to the version highlighting the changes (component iii described above) and the “clean” version (component iv described above).

The evaluation procedure will generally last a number of weeks. During this period, EASME may ask the beneficiary to send additional information or to modify the amendment. In this case, the procedure could last longer. The beneficiary should do its best to provide corrected or missing documents within the requested deadline.

4. How is reporting affected following a budget merger?

The project’s phases continue to apply as distinct implementation periods and the reporting schedule as foreseen in Form C2 is maintained.

With each **Interim Report** the beneficiary shall confirm that the planning for the next phase remains as foreseen in the Grant Agreement or, if necessary, shall present any additional details on the **workplan for the next phase**, highlighting in particular any technical, financial, timetable updates and deviations¹⁴. Additionally, if updates and deviations are anticipated, the beneficiary shall submit an updated table of deliverables and milestones. **This provision ensures the flexibility for fine-tuning and further detailing the planning based on the actual implementation and**

¹⁴ For the latest info on IP Reporting templates, go to <https://ec.europa.eu/easme/en/section/life/life-reporting>

replaces the need for a phase update amendment. As previously noted, a formal amendment will be required only in the event of major changes.

Contrary to the simplified budget, financial reporting shall remain itemised and detailed as required by the financial statement. The only simplification concerns the reporting of travel costs. All costs for one trip may be grouped, including if several persons travel to the same meeting; the entire cost can be declared in one line with an explanation and the names of staff who travelled.

5. Frequently asked questions on the budget simplification

a) What shall be done with all the details in the initial budget that will be lost?

The details shall be kept for internal project management which ought to follow an analytical, possibly calendarised budget each fiscal year.

A description of the major cost items shall be included (if not there already) in the technical description of the corresponding actions in the section "Cost estimation". The budgetary information expected in this section shall include: personnel (person-days and amount); external assistance (main cost items and amounts); durable goods (main cost items and amounts) and any other major costs.

b) Is there a threshold for requesting payments?

No, interim payments will be calculated on the basis of the eligible costs incurred.

c) If the IP is already in Phase 2 or 3 does the entire IP budget (from Phase 1) have to be merged or just that for the remaining phases?

The entire IP budget, so it may not be worth simplifying for projects that are already in their third phase.

d) If the IP is in Phase 2 and the first interim payment proceeded, shall the merged budget be corrected to incorporate the 'actual' costs for Phase 1?

Not necessary unless the overall budget has been significantly affected. One should rather work with the latest approved budget (e.g. following the amendment at end of Phase 1). In case of doubt consult with the external monitoring team.

e) Following the simplification amendment, will there be no further amendments?

There will be no further amendment requests for a phase update. An amendment will only be required in the event of significant technical (and corresponding financial) changes, financial changes in excess of the 20% flexibility limit, administrative changes (e.g. change in partnership), need for prolongation, etc.

f) How much technical flexibility is possible through this simplification?

The coordinator will have the flexibility to fine-tune planning and the technical implementation in the course of the project. The simplified budget gives much room for flexibility in this regard. However, before implementing any technical changes in the course of the project, the coordinating beneficiary shall consult the external monitoring team and where needed inform EASME to confirm whether the modifications proposed are acceptable in principle or not, and whether they require a formal amendment or not. It will further be required to present updated

planning and any technical / financial deviations in the interim reports for the next phase.

PART C – Guidance to prepare and request a phase update amendment for LIFE Integrated Projects

The sections that follow under this Part C, focus on amendments for a phase update for LIFE Integrated Projects (IPs) for those LIFE14-19 IPs that will choose to keep their budget split into phases.

The preceding Part B proposes an alternative option to the LIFE IPs that avoids presenting phase update amendments. This alternative option has been introduced to simplify the contractual and financial management of the IPs and is highly recommended for LIFE17-19 IPs and recommended for LIFE14-16 IPs. In any case, for all of them it remains optional until the final phase update when the project will be asked to present a single project budget as described in section 5 of this Part C.

For ease of reference the term Phase n is used in this guidance to denote the phase nearing completion while Phase n+1 refers to the next phase which is being updated through an amendment.

For LIFE14-19 IPs keeping their budget split into phases, the phase update amendments are a systematic approach implying that ad hoc ‘traditional-type’ amendments as described in Part A for LIFE traditional projects are unlikely, unless administrative mandatory changes cannot be postponed. In most cases, changes can and should be grouped and incorporated in the amendment request for a phase update.

For the periods between phase amendments, if ad hoc ‘traditional-type’ amendments are requested, the same guidance as that described for traditional projects under Part A applies with the exception of the eProposal procedure that is not applicable to IPs. Section 2 below gives examples of cases when an ad hoc amendment may be needed.

1. Why are Integrated Projects called to submit a request for amendment at the end of each phase?

For LIFE14-19 Integrated Projects (IPs) keeping their budget split into phases, amendments are not an exception but an anticipated procedure at the end of each phase of the project implementation. This approach was decided to allow the partnership to redefine the details of the project for the next phase. This procedure is shown schematically in Figure 1 and is an integral part of the IP reporting requirements.

As specified in Article II.12.2¹⁵/Article II.13.2¹⁶ of the General Conditions, three months before the end of each project phase the coordinating beneficiary submits an

¹⁵ For action grants signed under LIFE14, LIFE15 and LIFE16

¹⁶ For action grants signed under LIFE17 onwards

amendment request to update the implementation plan including the budget for the following project phase. It therefore follows that these amendments shall:

- i. Detail the budget of the next phase;
- ii. Fine tune planning: technical descriptions of the project actions and timetable adjustments (actions' duration, deliverables' and milestones' due dates), financial structure;
- iii. Incorporate any other more substantial 'traditional-type' changes: technical, administrative, partnership, financial, duration (unlikely except perhaps at the stage of the last phase update or during the last phase). Please note that substantial changes linked to administrative changes may have already been incorporated through a traditional ad hoc amendment.

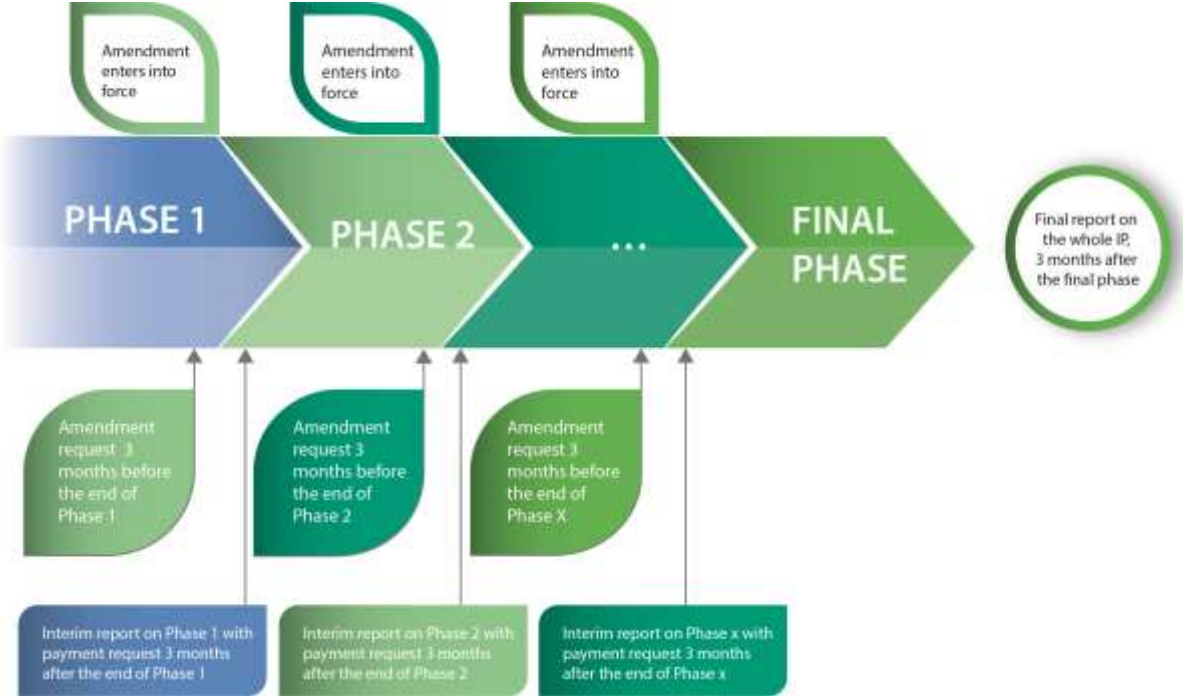


Figure 1: IP Reporting requirements

The amendment will neither modify the general objective of a project nor increase the maximum Union contribution. In general, any modification should be duly justified such as changes affecting milestones and deliverables, expected results, mobilisation of funds, involvement of stakeholders, capacity building, etc.

2. In which urgent cases shall a coordinating beneficiary request an ad hoc amendment and not wait for the phase update amendment?

EASME expects that the initial grant agreement, and in particular the more detailed planning and budget for Phase 1, has been prepared with maximum care such that

Phase 1 will proceed in accordance with the approved project planning. Similarly, it is expected that through the amendments for a phase update the implementation of any subsequent phase will also proceed in accordance with the approved updated planning and detailed budget. Thus, the amendment for a phase update should by default incorporate changes and updates for the next phase rather than changes that would need to apply retroactively for the running phase.

Nevertheless, during implementation, conditions may change, or a situation may arise that obliges beneficiaries to adapt to the new circumstances and modify the relevant action(s), budget, partnership, organisation, financial structure. In most cases changes introduced during a project phase, such as adjustments to the technical implementation and to the timetable, may apply retroactively and be incorporated in the amendment for a phase update if duly justified. In all cases, it is advisable to discuss proposed modifications when such a need arises, and before they are applied, with the external monitoring team who will advise whether an ad hoc amendment is necessary. The monitoring team may suggest that the project seeks a tentative 'approval in principle' from EASME through email correspondence so that the changes can be 'saved' for the amendment for a phase update and apply retroactively.

Administrative changes, such as new beneficiary(ies) or a change in name/legal structure will need an ad hoc amendment so that the respective beneficiaries' costs can be declared and considered in the Interim report for the running Phase n.

In exceptional cases, changes in the political landscape or administrative restructuring may lead to partnership changes as well as a delay in the project's inception, which might also require an ad hoc amendment to define the new partnership structure and prolong the duration of a given Phase. Nevertheless, it is not advisable to ask for a prolongation of a phase just to catch up delays that can be caught up easily in the next phase. Such timetable adjustments can be included in the amendment for a Phase update.

3. What must the coordinating beneficiary do to prepare the request for amendment for a phase update?

Beneficiaries should discuss the amendment request with the external monitoring team prior to its preparation in order to confirm the set of required documentation and make sure that it is prepared correctly. An in-depth discussion on the request for amendment for a phase update is often the subject of the monitoring visit that takes place before the submission of the request, ideally several months (2-3) prior to the deadline which is 3 months before the end of Phase n.

The beneficiary is further advised to submit the draft request to the monitoring team for a pre-review and to incorporate subsequently the monitor's comments before submitting the request formally. Components i, ii, iii and iv listed below should be submitted for a draft review well in advance of the deadline, as agreed with the monitor.

The full request shall include the following components:

- i. Cover letter from the coordinating beneficiary (original, signed by the legal representative or contact person) with the [Annex to the cover letter of the amendment request package](#), duly filled in.
- ii. Amendment request document describing the proposed updates and providing justification and assurances of success for major / substantial modifications that are additional to the expected fine-tuning and budget details for the new phase. Specific attention should be given to highlighting the new elements compared to the initially approved Grant Agreement. The document shall further confirm that all the other beneficiaries are in agreement and that the scope of the project is not altered.
- iii. Comparative budget tables in order to compare the modified budget to the original budget (both the total budget and the budget for the 2 phases concerned, n and n+1), as well as to highlight changes in the budget per action. The required tables are shown in the Annex to this guideline and are also provided in the Excel file "[Comparative budget tables for IP Amendment Request for a Phase update](#)" that you will find under the section Contract & financial aspects of the LIFE website <https://ec.europa.eu/easme/en/section/life/life-contract-financial-aspects>. Please use the Excel file to complete the tables.
- iv. Modified Annex II (or relevant parts of Annex II as specified in Table 1, below) showing the proposed changes in track changes in the Technical part and highlighted in the Financial forms.
- v. "Clean" Annex II (or relevant parts of Annex II as specified in Table 1, below) with the proposed changes incorporated.

Important points:

When the revisions include updates / changes in the technical descriptions of actions: the beneficiary should submit the entire Annex II (not only the forms with changes) in order to subsequently have a "clean" and fully updated Grant Agreement.

Please note that **both substantial and non-substantial modifications** should be entered in order to facilitate project implementation in the next phase and monitoring of progress against a clear and complete amended Annex II (description and budget).

If the amendment is limited to timetable and/or administrative and/or financial changes then it is sufficient to provide the updated timetable and/or administrative and/or financial forms only. Table 1 below specifies in which case(s) the entire Annex II or only parts of it should be submitted. Essentially, the entire Annex II is required only when the technical description of action(s), in the C1 forms, has been revised.

The [Amendment Request for an IP Phase update - beneficiary checklist](#) available on the LIFE website (Contract & financial aspects section) gives further guidance on which individual forms should be revised, and in some cases what additional supporting documents are required, per type of change introduced (e.g. partnership, technical, administrative, financial). The beneficiary should thus make sure that the required forms are revised within the corresponding Parts of Annex II and the required supporting documents are submitted with the request.

Parts of Annex II in which updates/modifications are introduced					Parts of Annex II to be submitted
Part A	Part B	Part C		Part F	
		C1 and/or C2 and/or C3	C2 and/or C3 only		
✓	✓	✓		✓	Entire Annex II (Parts A, B, C, F)
✓			✓	✓	Only the revised A, C2, C3 forms and Part F
			✓	✓	Only the C2 and/or C3 form(s) and Part F
			✓		Only the C2 and/or C3 form(s)
				✓	Only Part F
✓			✓		Only the revised A, C2 and/or C3 forms
✓				✓	Only the revised A forms and Part F

Table 1: Parts of Annex II to be submitted with the request for an amendment for a Phase update

The final package (components i-v listed above) shall be submitted formally three months prior to the end of Phase n: one entire set of the amendment request package on electronic media with only the cover letter and its annex and signed forms provided in paper originals to EASME and 1 identical entire set on electronic media only to the external monitoring team.

Please note that signed originals of all signed documents and forms, including the cover letter, shall be provided in the EASME package as well as scanned copies of these in the digital copy. Scanned copies shall also be included in the package sent to the monitoring team.

All the other contents of the amendment request package shall be provided in digital copy only. Annex II (or parts of it, as specified in Table 1 above) shall be provided in Word and Excel format rather than pdfs. Note that a single Word document and a single Excel file, each containing all the revised parts / individual forms, shall be provided. This applies both to the version highlighting the changes (component iv described above) and the “clean” version (component v described above). The evaluation procedure will generally last a number of weeks, the aim being to issue the approved amendment by the end of Phase n so that it is operational from the start of Phase n+1. During this period, EASME may ask the beneficiary to send additional information or to modify the amendment. In this case, the procedure could

last longer. The beneficiary should do its best to provide corrected or missing documents within the requested deadline.

4. Should the budget of the Phase nearing completion be corrected and funds transferred between Phases?

If Phase n is expected to close with a large under-absorption on account of delays, the budgets of Phase n and Phase n+1 will be considered jointly during the implementation and evaluation of Phase n+1, i.e. funds not used in Phase n need not be shifted from the Phase n budget to the Phase n+1 budget and/or to later phases. During the implementation of Phase n+1 the project may thus incur costs budgeted but still not spent under Phase n. Even though structured in phases, the project is continuous with many of the actions running through the phases. It is hence considered unnecessary to reflect “phase shifts” in the budget.

If Phase n is expected to close with significant deviations¹⁷ from the original budget primarily due to technical changes¹⁸ (then the Phase n and Phase n+1 budgets should be revised to reflect the modified technical description. Otherwise it is not necessary to review those phase budgets, as there is no need to achieve an exact match of the phase n budget with the actual costs to be claimed at the end of phase n.

In case under-absorption observed in previous phase(s) is not caught up owing to over-budgeting or other valid justification, and if the implementation of the project reveals a real need to address a situation requiring additional funds, the beneficiary may propose an additional activity or action through a budget shift from the under-absorbed phase to the relevant phase(s). However, the technical modification should be very well justified and not an attempt simply to spend the savings.

The underspending may also be used in an activity / action already foreseen but which has proved more expensive than planned. In such a case, it will not be necessary to shift budget between phases if the transfers between categories fall within the 20% flexibility threshold.

5. What must the coordinating beneficiary of a LIFE14-19 project that maintained the phases in the budget do for the final phase amendment to merge the budget?

A similar procedure to that described in section 3 of PART B, under ‘simplified budget’ shall be followed to merge the budget for the entire project, **however** it is **not necessary to proceed with all the simplifications such as aggregating** cost types

¹⁷ e.g. under- or over-absorption, shifts between cost categories, significantly different cost items even if within the same cost category.

¹⁸ e.g. action not done, new action added, method A replaced by method B requiring costs in different categories.

per action. The 'by action' breakdown may be kept since most of the project has already been implemented and reported vis-a-vis the very detailed budget.

It will be necessary to fill in the cost descriptions for the last phase (amounts may be grouped per cost type, per action).

The information relating to the phases (such as the headings "Phase 1", "Phase 2", ..., "Phase n") shall be removed. Costs that were split across phases should be merged.

It is suggested to keep the budgeted costs, approved through the amendment(s) issued for the phase updates, rather than the actual costs incurred. However if the last phase requires additional budget, cost items that were underspent or not needed in earlier phases can be corrected / removed in order to use the savings in the last phase to cover a need that had not been foreseen initially and which does not call into question the grant award decision. Such transfers shall be described and justified in the amendment request document. It is advisable to concentrate on large amounts and not to correct all minor deviations. It is important to **ensure that the total eligible costs and maximum LIFE grant remain the same.**

ANNEX: [Comparative budget tables for IP Amendment Request for a Phase update](#)

i. Budget for entire IP:

Cost category [A]	ORIGINAL BUDGET		REVISED BUDGET		VARIATIONS	
	Total eligible costs in € [B]	% of total eligible costs [C]	Total eligible costs in € [D]	% of total eligible costs [E]	In € [F=D-B]	In % [G=(D/B-1)*100]
1. Personnel						
2. Travel and subsistence						
3. External assistance						
4. Durable goods						
Infrastructure						
Equipment						
Prototype						
5. Land purchase / lease						
6. Consumables						
7. Other costs						
8. Overheads						
TOTAL						

iii. Budget for Phase n and Phase n+1:

Cost category [A]	PHASE n						PHASE n+1					
	ORIGINAL BUDGET		REVISED BUDGET		VARIATIONS		ORIGINAL BUDGET		REVISED BUDGET		VARIATIONS	
	Total eligible costs in € [B]	% of total eligible costs [C]	Total eligible costs in € [D]	% of total eligible costs [E]	In € [F=D-B]	In % [G=(D/B-1)*100]	Total eligible costs in € [H]	% of total eligible costs [I]	Total eligible costs in € [J]	% of total eligible costs [K]	In € [L=J-H]	In % [M=(J/H-1)*100]
1. Personnel												
2. Travel and subsistence												
3. External assistance												
4. Durable goods												
Infrastructure												
Equipment												
Prototype												
5. Land purchase / lease												
6. Consumables												
7. Other costs												
8. Overheads												
TOTAL												

Note: All three tables are available in Excel format in the file [“Comparative budget tables for IP Amendment Request for a Phase update”](#) that you will find on the LIFE website under the Contract & financial aspects section <https://ec.europa.eu/easme/en/section/life/life-contract-financial-aspects>.