

How to report on your LIFE 2014-2020 projects

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

Updates:

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 note that the Covid-19 pandemic is still affecting our ability to receive paper copies. Therefore, please follow the adapted instructions that are on the [LIFE Website](#).

Please note that the latest version of the reporting templates can be downloaded from the Reporting section on the LIFE website. Please note that the latest version is including a page supporting you to check the completeness and correctness of your payment request.

Please note that we 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/cefdigital/wiki/display/CEFDIGITAL/eSignature+-+Businesses>

1 – Progress report

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

Reporting under each action, although concise, should give sufficient information to allow 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 website¹ to have more detailed information on the content of the technical reports.

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

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

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

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

3 - Financial Report

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 the accompanying letter.

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

¹ https://cinea.ec.europa.eu/life/life-reporting_en

- 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 either by email to the Agency and the designated external monitoring team or if send by post/delivery services on electronic media, e.g. CD ROM, USB key (pdfs of the sheets with signatures should be included as well as the full Excel file).

Additionally, in the package to be submitted to the CINEA or the Commission, the following forms shall be submitted either electronically Q-signed² or on paper signed originals:

- **the entire Consolidated Financial Statement as well as the overall summary page ('Individual Cost Statement') of the Financial Statement(s) of the Individual Beneficiary.**
- **Individual beneficiary summary forms are required electronically Q-signed or in original for the Final report of all project types as well as for Interim reports of Integrated projects. Signed and dated pdf versions of the Individual financial statements are sufficient for Mid-term reports (of all projects except Integrated projects).**

In all cases, the detailed pages of the individual financial statements are not required on paper, only electronically in pdf and 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 original paper version (+ pdf in electronic file).** 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.

² Before sending back your electronically signed document, 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://webgate.ec.europa.eu/tl-browser/#/>
- 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.

- 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 original paper (+ pdf in electronic file).**

Only for Integrated Project: 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, the budget shift within the 20% flexibility (if needed), the compliance with the 2% rule.

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

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

- "Beneficiary's Certificate" (completed, signed and dated by the beneficiary concerned).

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

At Final payment stage (or Interim reporting for Integrated Projects), financial reports are not considered complete until all the **electronically Q-signed or** originals are received by the CINEA/the Commission.

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