

Deliverable E.1.

Project Management Guidelines

LIFE DRAINUSE

Re-utilization of drainage solution from soilless culture in protected agriculture. From open to close system

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¹ Dissemination level: **PU** = Public, **PP** = Restricted to other programme participants, **RE** = Restricted to a group specified by the consortium, **CO** = Confidential, only for members of the consortium.

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Deliverable abstract

The LIFE DRAINUSE Project Management Guidelines describes the management procedures of the project, which are meant to facilitate cooperation within the consortium and assure the quality of the work carried out. Therefore, this document has the purpose to provide a set of practical guidelines to the consortium of the LIFE DRAINUSE project.

This document sets up the working procedures and rules for the consortium partners, defines document templates, means of communication and control etc. The recommendations it contains, if used with some discipline, will reduce the project overhead and ease the cooperative work of the partners, and it may therefore be considered crucial for overall success of the LIFE DRAINUSE project. In addition these rules will ensure that the consortium meets all the obligations related to the contract with the European Commission.

This document is a complement to all other key documents that the coordination team should have read and have access to while the project is running; the Grant Agreement (GA) and its annexes including the General Conditions, the Partnership Agreement and the various guidelines (Guidance for financial management and reporting 2015, etc.)

List of acronyms and abbreviations:

GA: Grant Agreement

EC: European commission

LIFE DRAINUSE: Re-utilization of drainage solution from soilless culture in protected agriculture. From open to close system

CB: Coordinator beneficiary

AB: Associated beneficiaries

MB: Management Board

EMT: External Monitoring Team

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1 Introduction

1.1 Purpose and scope of the Project management

The main objectives of the project management are i) to set-up management LIFE DRAINUSE structure, ii) to provide technical and administrative assistance to the coordinator beneficiary (CB) and the associated beneficiaries (AB), iii) to provide financial and contractual management of the consortium and the related contractual documents and iv) to negotiate any necessary changes to these agreements during the project.

LIFE DRAINUSE management structure is designed to reach the following objectives:

- Ensure the timely and qualitative achievement of the project results through administrative coordination.
- Ensure the quality control of the project results and the risk management of the project as a whole as well as to monitor continuous evaluation procedures of the project.
- Guarantee the cooperation among associated beneficiaries (FECOAM, RITEC, UMU).
- Coordinate at the consortium level the activities of the LIFE DRAINUSE consortium.
- Provide decision making and conflict resolution mechanisms to support the project consortium and its evolution.
- Provide the timely and efficient administrative and financial coordination of the project and the compliance with contractual commitments.
- Maintain the required reporting activities towards the European Commission.

The LIFE DRAINUSE management is based on several principles which are important in an international organizational collaboration:

- The LIFE DRAINUSE project beneficiaries are collaborating to achieve a common objective, share experience and know-how and develop results with complementary skills.
- Work must be organized and planned in a result-driven way. Whilst the internal organization is the matter of each beneficiary (as long as the commitments are met), the interactions between beneficiaries working at distance must be based on the flow of results. Common planning must hence be a reference for everybody and must always be up-to-date.
- The collaboration between beneficiaries is based on consensus and joint decision making, involving different levels of decision-makers in various domains (strategic, technical, financial and administrative and dissemination). The rules for such decision making need to be clear.
- The effectiveness of meetings between the partners is absolutely critical to the progress of work. An inconclusive meeting can cause serious delays, risks and costs.

In an inter-organizational collaborative project such as LIFE DRAINUSE, procedures are defined to facilitate operations and management of the project. Their objectives are not to create

management tasks with a heavy structure, but to give to each participant simple tools, allowing all activities to be managed properly.

1.2 Structure of the document

The LIFE DRAINUSE Management Manual provides guidelines concerning:

- Contractual, operational, financial and organizational responsibilities: the Management Board (MB) is chaired by **Agencia Estatal Consejo Superior de Investigaciones Científicas (CEBAS-CSIC)** and formed by the projects' responsible of every associated beneficiary.
- Consortium relations, communications and meetings: three different kind of communications are distinguished: internal, external and towards the EC. CEBAS-CSIC will be responsible for the communications with the EC.
- Document management: during the lifetime of the LIFE DRAINUSE project, many documents will be produced, and some simple rules should be followed in order to facilitate the management of this production. Responsibilities or ownership of documents are specified in this Guide, as well as other general rules of formats and instructions on the level of confidentiality of the documents.
- Project progress monitoring tools: the EC will monitor the progress of the project through periodic reports, deliverables and External Monitoring Team (EMT) visits. Furthermore, indicators of progress are established to monitor the progress of each action.
- Technical reporting tools and templates: the procedure and contents of the reporting will be explained as well as presented in the document Appendix.
- Financial reporting tools and templates: these procedures will be fully explained in this guidelines
- Good practices: The beneficiaries will be encouraged to share any good practice they might have learnt in previous RTD projects. The leading beneficiary will be responsible for gathering the information and supervising the recommendations are followed by all the beneficiaries.

CEBAS-CSIC is the sole recipient of EC payments on behalf of all of the beneficiaries. In this sense, the coordinating beneficiary shall ensure that all the appropriate payments are made to the other beneficiaries and are carried out in accordance with the procedure and schedule defined in the Partnership Agreement.

These guidelines have been prepared following principles of the ISO 9000 standard.

The Project Management Guidelines constitutes such a policy statement for the LIFE DRAINUSE project.

Reference documents

All LIFE projects shall be carried out in accordance with the legal and administrative provisions established in PART A of the General Conditions (Annex I GA). The following documents provide templates and guidelines to fulfill the reporting obligations:

- The **Official Reporting Templates**:
 - Mid/Final Report Template.
 - Progress Report Template.
 - Financial Reporting document (standard statement of expenditure).
 - Timesheets template.
- Guidance for financial management and reporting 2015.
- Circular note on timesheets.
- The official Audit Report Template to be prepared and submitted at the end of the project.

Finally, the signed **LIFE DRAINUSE Partnership Agreement** will be another important document to be used as a reference. Moreover, the beneficiaries can get also support from the **financial guidelines presentation and MGT kit** that took place in the kick-off meeting of the project.

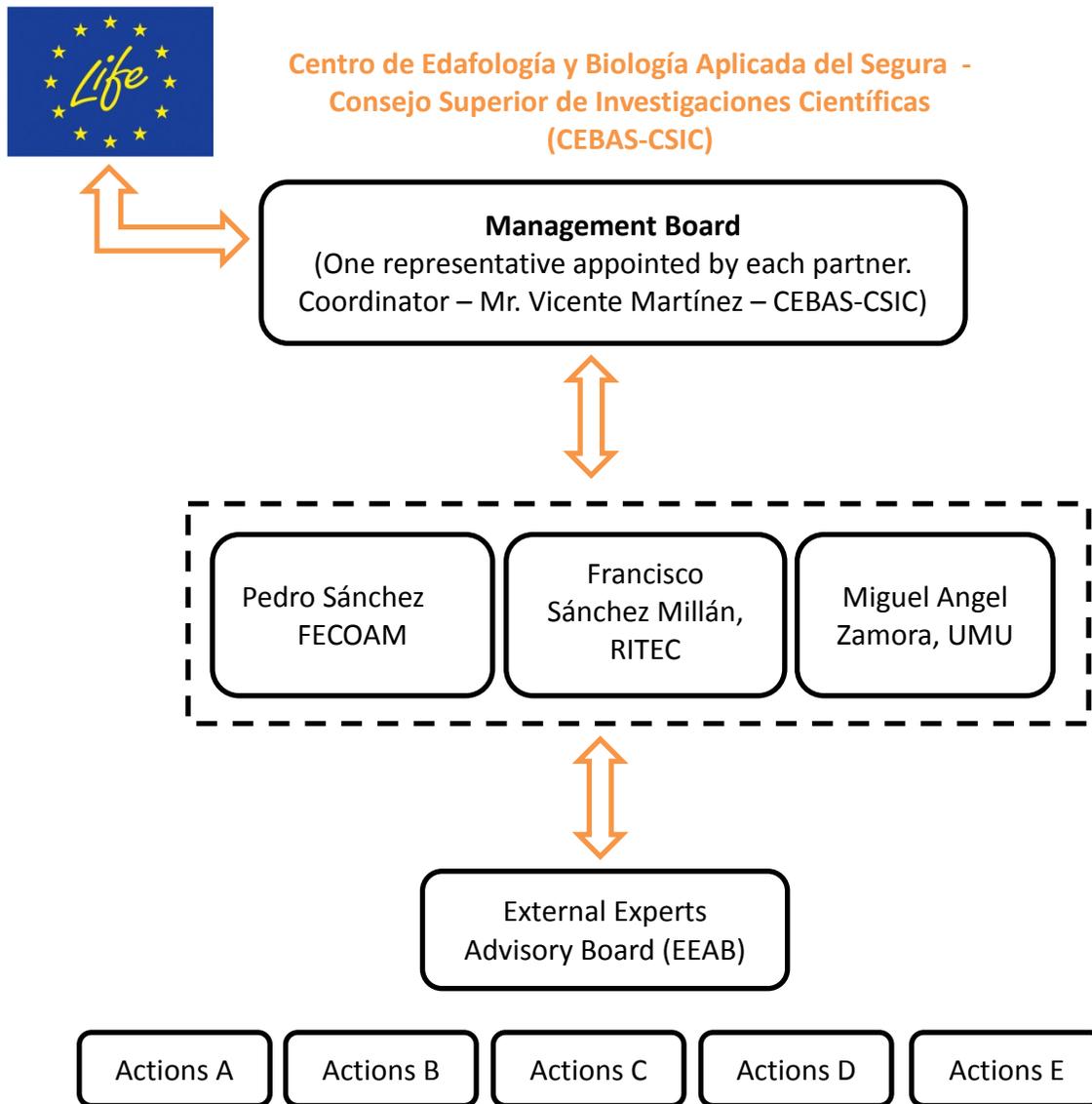
2 Project organization

2.1 Management structure

The LIFE DRAINUSE Project is based on a simple management structure due to the fact that the consortium is formed by 4 beneficiaries.

The operational Management structure of the Project will be established taking into account the three main aspects of the project, from the management point of view: technical, financial and dissemination. The following diagram shows the Management Board Structure with the personnel categories involved in the project.

The Management Board (MB) will be responsible for the managerial level and the daily running of the project. It will be chaired by CEBAS-CSIC which has appointed Mr. Vicente Martínez and one representative appointed by each partner: Mr. Pedro Sánchez Seiquer (FECOAM), Mr. Francisco Sánchez Millán (RITEC) and Mr. Miguel Angel Zamora (UMU).



LIFE DRAINUSE Management Board Structure

The Management Board (MB) will be responsible for decision making regarding the execution of the project activities, control and supervision as well as to fulfil with the Partnership Agreement requirements.

2.2 Management responsibilities

LIFE DRAINUSE Project Manager is a full-time project manager (Mr. Vicente Martinez) who aims to manage and control project actions in terms of time and budget and for ensuring that the guidelines established are adhered to. In addition, Francisco Rubio acts as a Technical Manager. The Project Manager's responsibilities will be to:

- Organize and chair the Management Board meetings each month.

- Manage the EC contract.
- Assess progress reports, new work plans and deliverables.
- Provide timely and efficient legal, contractual, financial and administrative support to the project manager and the Management Board.
- Handle and distribute the funds according to the rules agreed within the consortium.
- Maintain the interface with the Desk Officer assigned by the EC.
- Maintain regular contact with the associated beneficiaries.
- Ensure global project coordination with the aim to meet the project schedule and objectives.
- Ensure the preparation, production and distribution of all deliverables of the Project.
- Constantly monitor project progress and report potential problems to the Management Board.
- Ensure that the scientific content of deliverables and publications produced by the project meets the necessary requirements.
- Ensure scientific coordination with the aim that the project maintains relevance against the programmer objectives and progress.

2.3 Decision Making

The MB will decide on all contractual matters and resolve any potential issues of conflict among project partners. All actions that are likely to have a major impact on the project, either financially or otherwise, will be examined by the MB including re-allocation of project budget and resources if necessary.

The Management Board will be chaired and conducted by the Project Manager and will include one representative from each partner organization. The MB will represent the highest level of decision making within the project and will have the final decision of the overall project management. The MB will meet every 6 months in specific coordination meetings; these sessions will be the most relevant decision-making forum during the project.

The MB decisions will be based on the Partnership Agreement, which will regulate the implementation of the project. Each beneficiary will have one vote of equal value, with the casting vote reserved for the leading beneficiary.

The mission of the MB within the project is:

- To monitor the technical, and scientific progress of the project on the basis of periodical reporting by the partners and to decide about the project progress, as well as on the need to implement necessary changes and new procedures.
- To monitor the progress reports and to evaluate the partners' contributions.
- To liaise with the EC regarding any contractual issues.
- To solve conflicts on issues that might have an impact on project objectives, resources or progress.
- To coordinate exploitation and dissemination actions.
- To schedule, call and chair the Coordination meetings. An acting secretary will be appointed at each meeting in order to write the minutes.

3 Internal Communication

Internal communication refers to the process of information exchange done by the beneficiaries of the LIFE DRAINUSE Consortium in the framework of the project.

Although the main decisions should be taken within Project meetings, through the daily internal communication a high amount of project tracking is done. Therefore, procedures for the “registration” of the communications are defined.

Communication must be traceable. Therefore, channels in which evidence remains (e-mail, written, fax) will be used for most of the communications.

3.1 Communication Channels

Although other channels may be used, only “traceable” communications will be taken into account in the scope of the procedure. Informal day-to day communication will be conducted by:

- E-mail (please use LIFE DRAINUSE as a reference on subject field).
- Telephone, skype mainly.
- Videoconference (to discuss particular issues).

Since other communication channels keep no evidence of the communication, the consortium will encourage, in between project meetings, communications through the above mentioned channels.

All the information distributed will be treated as consortium confidential unless stated as public.

3.2 Responsibilities in communications

Each of the partners in the project will appoint a project responsible. Communication will be mainly circulated through this responsible, as contact person. The internal procedures will ensure that this responsible has access to all information concerning the partner that represents. The messages and communications sent to a partner should include as recipient this project responsible.

Additional representatives can be appointed at any time of the project. Their access to the information and the internal communication of the project is completely on the side of the partner which they represent. This only applies in the case of the internal staff of the partner. External partners/representatives should be communicated in anticipation to the consortium.

Partner Entity	Responsible Name	e-mail
CEBAS-CSIC	Vicente Martínez	vicente@cebas.csic.es
CEBAS-CSIC	Rosa María Rivero	rmrivero@cebas.csic.es
CEBAS-CSIC	Francisco Rubio	frubio@cebas.csic.es

CEBAS-CSIC	Francisco García Sánchez	fgs@cebas.csic.es
RITEC	Luis Miguel Peregrin	luismiguel@ritec.es
RITEC	Sergio Casco	sergio@ritec.es
UMU	Antonio F. Skármeta	skarmeta@um.es
UMU	Felipe Serrano	fst@um.es
FECOAM	Ana Belén Olivares	aolivares@fecoam.es
FECOAM	Pedro Sánchez	psanchez@fecoam.es

3.3 Meetings

The Management Board will meet every six months coinciding with the Technical meetings. Besides, technical meetings will take place as necessary, not only physically but also by videoconference.

4 Document management

Documentation stands for the set of files related to the work carried out under the LIFE DRAINUSE Workplan by the partners of the project, (or by external entities under the responsibility of LIFE DRAINUSE beneficiaries).

Documentation will not be limited, but should follow agreements reached in the project meetings (conclusions and tasks on the minutes), in formal communications or at least in bilateral meetings between partners. Circulation of documentation will be defined in the same manner. The documentation will be intended to be used internally to the consortium and following the dissemination rules stated by the Grant Agreement and its Annexes with the Commission.

4.1 Format

Documentation will be circulated in formats compatible with: **MS Office 2010**

Preferably the above mentioned software should be used on its generation.

Language used will be English, except in PUB_ documents, where national languages, besides, can be used, and in LIFE DRAINUSE_ documents, that exceptionally might be produced in national languages, given that sources and use can be very varied.

Templates for specific documentation (Official Reports) are annexed to this document.

4.2 Codification of documents

The codification of documents tries to clearly identify a relevant set of information: the type of documentation, the deliverable it contributes to, author/responsible and version.

Files will be identified according to the following structure:

Identification_filename_author_version.extension

Where:

- *IDENTIFICATION*: A code that will identify the direct destination of the information included.

Below are shown the considered codes:

AGENDA	Agendas of the different project meetings (further comments by e-mail with no codification needed, only reply mechanisms)
MINUTES	Minutes of the different project meetings (further comments by e-mail with no codification needed, unless otherwise considered by the partners). A template for minute documents is provided as Appendix 3.
Dxxxx	Information belonging to direct work in the deliverable xxxx
PR	Contributions to Progress Report (including financial statements)
MT	Contributions to Mid Term Report
FR	Contributions to Final Report
PUB	Documentation addressed to direct dissemination/publication
LIFE DRAINUSE	General documentation not specifically linked to any Deliverable or WP, but in the framework of the project. (LIFE DRAINUSE stands for the identification of LIFE DRAINUSE and is an easy way of arranging and discriminating lists of files).

- *FILENAME*: Non-restricted name. Just what the author considers a logical name. Only one rule will be stated: assembled versions (both intermediate and final) of DLs and PRs will not have name.
- *AUTHOR*: Participant short name as it appears in Annex II of the Grant Agreement. Consolidated Progress Reports will not state author, as they will be responsibility of the coordinator. Codes are shown below.

CEBAS-CSIC
FECOAM

RITEC
UMU

- *VERSION*: Two-digit code identification the document version.

Intermediate versions	01 to 09
Final versions	10
Further modifications to final versions	11 to 99

4.3 Examples

Final version of D1.a	D1.a_FECOAM_10.doc
Intermediate version of D1.a:	D1.a_FECOAM_04.doc
Mid-Term Report (first version) associated:	MT_UMU_01.doc
Mid-Term Report (first version) coordinating:	MT_CEBAS-CSIC_10.doc
Consolidated Mid-Term Report	MT_10.doc

4.4 Availability and storage

Official documents (Dxx_, PRx_, AGENDA_, Minutes_.etc,) will have for a limited period its latest two versions which will be kept in the internal records of the coordinator.

5 Role of the External Monitoring Team

One of the duties of the External Monitoring Team is to assist LIFE 2014 beneficiaries in carrying out the project and in using the Commission grant in compliance with LIFE 2014 and Commission rules. The External Monitoring Team is also mandated to assist European Commission services with the ongoing assessment and monitoring of projects and communication activities under each strand of the programmer.

The contact details of the external monitoring team that will take care to give support to LIFE DRAINUSE project are:

Contact external:

Mr. Cristóbal Ginés

NEEMO GEIE-IDOM

More information about the Central Team: www.neemo.eu

CEBAS-CSIC will hand to the external monitoring team contact assigned to LIFE DRAINUSE any questions that may arise during the project execution related with the financial provisions and will follow the indications and suggestions received from them to help with the project implementation and follow-up.

6 Periodic reporting and progress monitoring

CEBAS-CSIC will inform the Commission on the progress and on the achievements of LIFE DRAINUSE project through the submission of the following reports:

- One **Progress Reports**, to be delivered by 31/07/2016.
- One **Mid-term Report**, to be delivered, together with the request for mid-term pre-financing by 31/05/2017³.
- One **Final Report**, to be delivered within three months of the project end (31/08/2018 project ended; 31/11/2018 maximum submission Final Report).

Furthermore, CEBAS-CSIC will internally collect financial and technical reporting information from associated partners every six months. This reporting will be used to track project progress and identify rapidly problems and risks, in order to enforce pro-active management. It will also help to address the requirements for the external reporting and to meet the short contractual deadlines.

CEBAS-CSIC will use the agreed guidelines and models in preparing their reports. This is intended to help ensure that all the information required to assess the progress of LIFE DRAINUSE is included, and to facilitate its analysis by Commission officials and the External Monitoring Team. Anyway, information concerning the technical and/or financial management of the project can be requested by the Commission at any time.

All LIFE DRAINUSE official reports will contain the necessary information for the Commission to evaluate the state of implementation of the project, the respect of the work plan, the financial situation of the project and whether the project's objectives have been achieved or are still achievable. Identical copies of any official report, in both paper and electronic versions (CD-ROM/DVD/USB key, not email), shall be simultaneously forwarded to the Commission and to the external monitoring team designated by the Commission, both of them receiving one complete copy of the technical reports, including annexes.

The financial contents that have to be included in each of the compulsory reports are specified in the following section. For additional information and details regarding the production of the financial information, please refer to the guideline documents identified in the first section of the current report. In particular, "*Guidance for Financial Management and Reporting 2015*".

³ Or, after the threshold defined in Article I.4.1 of the General Conditions has been reached; Mid-term report is required for projects with a duration exceeding 24 months or where the Union contribution exceeds €300 000

In order to timely generate each Deliverable (whatever their nature), a reminder will be sent to beneficiaries one month in advance of the deadline in order to assure that all the information needed to generate it is gathered on time.

6.1 Financial reporting

CEBAS-CSIC with the support of an external assistance company (EFAG) subcontracted by the coordinator to support him on financial project issues will deal with the procedure of requesting, reviewing and compiling the different Reports (Progress, Mid-Term and Final).

Procedure to prepare Progress Reports to the EC:

Periods of justification will be communicated in advance by the Coordinator in order to plan the timings to request the information.

- A template for each report with instructions to be completed will be sent to each partner two weeks before the end of each period of justification.
- At the end of the period of justification, a reminder will be done to all partners.
- The template will be sent back completed maximum 2 weeks after the end of justification period to the external assistance company (EFAG), who will remit all the financial documentation to the coordinator to review and consolidate the information received and request any change if required before sending the final version to the Commission and the External Monitoring Team.
- The project manager will review, ask for clarifications, modifications and consolidate it.

In addition, the coordinating beneficiary will require from the associated beneficiaries copies of the supporting documents (e.g. pay slips, timesheets, invoices, proof of payment, etc.) with the production of every report in order to monitor the development of the financial implementation of the project.

The financial information will be reviewed and if any incongruences or errors are detected during this process, the corresponding beneficiary will be informed and modifications requested if needed.

Mid Term Report

The coordinating beneficiary must provide the Commission with a Mid-term Report to be delivered, together with the request for further pre-financing according to Art. I.4.1 of the GA (General Conditions).

The LIFE DRAINUSE Mid-term report will include the necessary information for the Commission to evaluate the state of implementation of the project, the respect of the work plan, the financial situation of the project and whether the project is on track towards achieving its objectives, or whether there are serious delays and/or obstacles.

The Mid-term report has to be generated using the templates provided for this purpose, (<http://ec.europa.eu/environment/life/toolkit/pmtools/index.htm>).

The financial section of the technical report must include the following points:

- Summary of Costs Incurred (summary table presenting the total incurred project costs by cost category, the discrepancies compared to the approved budget and the % of the total

costs per category that were actually incurred.

- Presentation of the accounting system(s) employed, the code(s) identifying the project costs in it, the description of the procedure applied to approve costs, the type and procedure of the time registration system used and a brief explanation showing how invoices are marked in order to show the link to the LIFE project.
- Information on how financial transactions between the coordinating beneficiary and the associated beneficiaries have taken place and how is financial reporting implemented.
- Name and address of the external auditor.
- Summary table presenting an allocation of the costs incurred per action. It should be presented in both paper and Excel format. It will include comments on any major discrepancies between the actual cost allocated and the summary of costs per action set out in the grant agreement (form FB). It will also include an overview of the costs per transaction based on budget form FB according to Annex II. 15 (p. 11) of the Guidance of Financial Management and Reporting document.
- Costs for items foreseen in the budget (“Y”) and costs not foreseen in the budget (“N”). Further justification for “N” may be demanded.

This information should include sufficient detail to establish a clear link between technical activities on the one hand and costs declared in the financial forms on the other. Please note that – as set out in Art. I.4.1 of the Annex I of the GA – only costs that are necessary for and clearly linked to the activities carried out, are eligible. This section should justify and explain extraordinary cases, e.g. necessary costs not foreseen in the budget, persons changing status during the project from external consultants to employed staff (or vice versa), etc.

Apart from the mid-term report, 2 additional documents have to be provided to allow for a preliminary assessment of the eligibility of costs incurred so far: **the request for payment and the mid-term financial statement, which have to be presented in a separate document, following the instructions as described in Annex I of the GA (General conditions).**

The mid-term payment shall be made by the Commission within 60 days commencing on the day of receipt of⁴:

- The signed **request for payment** stating the name and address of the coordinating beneficiary and the project reference number;
- The official registration number, organization, name and address of the auditor selected by CEBAS-CSIC to carry out the audit of LIFE DRAINUSE⁵.
- The corresponding **mid-term financial statement** and the **mid-term report**, as stipulated by Art. II.23 of Annex 1 of GA.

Approval of the mid-term report and the mid-term financial statement accompanying the request for payment shall in no way imply the recognition of the eligibility, regularity or of the authenticity, completeness and correctness of the declarations and of the information they contain.

⁴ Article I.4.2 of the General Conditions

⁵ Which are included in the mid-term report as a specific section.

Progress Report

LIFE DRAINUSE foresees the production of one Progress Report.

The financial section of each progress report must include a summary table that indicates the total incurred LIFE DRAINUSE project costs by cost category, the discrepancies compared to the approved budget and the % of the total costs per category that were actually incurred will be included in the inception report. The budget breakdown follows LIFE categories.

If there are any budget discrepancies according to the foreseen planning, they have to be duly justified as well as any expected budget modification specified too. Previously to the mid-term payment, indicate when 100% of the previous pre-financing installment paid is expected to be reached. It is also recommended although not compulsory to include an additional table comparing the expenses made till the date of reporting to the foreseen costs and the remaining costs pending till the end of the project.

Final Report

Within three months of completing the project CEBAS-CSIC will submit a final report including:

- consolidated accounts of costs incurred by all the project participants,
- any income
- interest raised from pre-financing payments
- the final financing plan showing the various sources of finance
- costs for items foreseen in the budget ("Y") and costs not foreseen in the budget ("N"). Further justification for "N" may be demanded
- an overview of the costs per transaction based on budget form FB according to Annex II. 15 (p. 11) of the Guidance of Financial Management and Reporting document 2015 a certified financial audit report.

In addition to the information required in Art. II.23 (f) of Annex 1 of the GA, **the final report shall contain a financial statement** and all the information necessary for the Commission to evaluate the eligibility of costs incurred and the sustainability in the future of the project results.

The request for payment and the final financial statement have to be presented in a separate document, following the instructions as described in Art. II.23.2 (b) of Annex 1 of the GA.

The final report has to be generated using the templates provided for this purpose (<http://ec.europa.eu/environment/life/toolkit/pmtools/index.htm>).

The financial section of the technical report must include the same points than the ones specified in the mid-term report section.

Apart from the compulsory copies to the Commission and the External Monitoring Team, **CEBAS-CSIC will submit a copy of the final report to the Member State authorities** (Art. II.23 (f) of Annex 1 of the GA).

These latter also have the right to ask for a copy of the progress reports accompanying further pre-financing payments.

Without prejudice to Articles II.24.5 and II.24.6 of Annex 1 of the GA, on receipt of the documents referred to in Article II.23.2 of Annex 1 of the GA, the Agency/Commission shall pay

the amount due as the balance within the time limit specified in Article I.4.2 of Annex 1 of the GA.

6.2 Independent Financial Audit

According to Annex I of the GA, an independent auditor, nominated by CEBAS-CSIC will verify the statement of expenditure and income submitted to the Commission (progress, mid-term and final reports of the project).

The auditor's report (to be included with the Final report) will follow the format of the standard audit report form available on the LIFE website.

The auditor will verify compliance with national legislation and accounting rules and certify that all costs incurred comply with LIFE DRAINUSE Grant Agreement. The auditor shall also check the sources of the project financing, and in particular that co-financing does not stem from other Union financial instruments. The work to be performed must be in accordance with, and in the format of, the Guidelines provided by the Commission.

The auditor will also verify the book-keeping of partners. The audit must cover all expenditure and income of the project..

The coordinating beneficiary has selected **AUDIPÚBLIC AUDITORES, S.A.** as independent financial auditor.

All beneficiaries shall keep nevertheless all original documents, especially accounting and tax records, stored on any appropriate medium, including digitalized originals. They must be previously authorized by their respective national law and under the conditions laid down therein, for a period of five years starting from the date of payment of the balance (Art. II.27.2 of Annex 1 of the GA).

6.3 Supporting documents:

Documentation requested to justify the implementation of LIFE projects.

General Documentation

- Grant Agreement.
- Final Report Draft.
- Technical report.
- Letter of representation: in accordance with the order EHA/1434/2007 of May 17, the auditor shall request to each beneficiary a letter of representation indicating that the auditor has been informed about any circumstances that may affect the correct perception, application and justification of the grant. It should also include any relevant demonstrations that serve as additional evidence to the auditor on the procedures performed. The auditor will send a sample letter at the end of the audit.
- There should be a clear reference to the Project on all the invoices using the format: LIFE14 ENV/ES/000538.
- When the beneficiary is not able to recover VAT and the beneficiary is reporting it as an eligible cost, a declaration from the national tax authorities certifying that the beneficiary is not able to recover VAT (fully or partially) must be obtained.

- CEBAS-CSIC will keep the vouchers of the money received from the EC and of the transfers carried out to the beneficiaries corresponding to the pre-financing received by EC.
- FECOAM, RITEC and UMU shall keep the vouchers of the money received from CEBAS-CSIC corresponding to the same concept.

Eligible costs

Article II.19 of Annex 1 of the GA reflects the costs that can be considered eligible. The supporting documents related to them are listed in the following sections.

Personnel costs

- Annual gross salary.
- Obligatory social charges.
- Annual working time: is the time worked by the employee according to the time recording system. Time related to parental leave (maternity leave) is considered as non-productive time.
- Timesheets or a time registration system (on paper or electronic) which contain at least the following information:
 - Clear identification or reference to the LIFE project.
 - Clear identification of the employee, job title and role in the project according to the budget.
 - Whether the employee is temporary or permanent (only to be indicated by public beneficiaries).
 - Clear identification of the year, month and day.
 - Number of time units worked for the LIFE project.
 - Number of time units worked for other EC-funded projects.
 - Number of time units worked in total.
 - Date and signature of the employee.
 - Date and signature of the supervisor.

Note: if a beneficiary's employees exclusively hired for the project, the beneficiary can declare the personnel costs without recording working time by timesheets. This should be documented through the contract of employment or an instruction letter from the Human Resources department in which the employee in question is instructed to work exclusively for the project.

- For civil servants: document justifying that civil servants declaring personnel costs to the project are assigned to the LIFE DRAINUSE project.
- Accounting records.
- Proof of payment.

Travel and subsistence

- Proof that the travel was necessary for achieving the expected project results and took place according to the plan approved in the Project proposal.
- Reimbursement sheets.
- Invoices and tickets.
- Proof of payment (such as bank transfers, or payment received receipts (<300 €))
- Internal rules of the beneficiary about subsistence costs.
- Accounting records.

Equipment

- Invoice.
- Proof of payment.
- If the beneficiary is a public body, proof that the beneficiary has respected the national rules on public tendering.
- Explanation of the depreciation method used to calculate the eligible costs for durable goods, taking into account the type of equipment, the date of its purchase or lease, the duration of the Project and the rate of actual use for the purposes of the Project.

Note: Depreciation costs for equipment purchased before the start-date are considered to be included in the overheads.

- Accounting records.

Note: Special case of prototype: it is necessary that the prototype is created specifically for the implementation of the project and that it is not available as a serial product. In addition, in order to be accepted as eligible prototype costs, neither the prototype nor any of its components may be used with commercial purposes within 5 years of the end of the project.

In this case, the cost of the prototype is eligible to the project.

External assistance

- Contract between the beneficiary and the external assistance.
- Invoice (it is recommended that the invoice includes the action number, to prove the link between the costs and the technical report).
- Proof of payment.
- If the beneficiary is a public body, proof that the beneficiary has respected the national rules on public tendering.
- Accounting records.
- Proof/documentation of the value of the losing offers on tendering and contract processes.

Other costs

- Invoice.
- Proof of payment.
- Accounting records.

Overheads

- Flat-rate of 7% calculated of the total amount of eligible direct costs.

Incomes

- List of all project incomes (i.e. participation fees from conferences, etc.).

6.4 EC Audit

The Commission, or any representative authorized by the Commission, may audit any LIFE DRAINUSE project beneficiary at any time during the project implementation period and up to five years after the final payment of the Union contribution, as referred to in Art. II.27 of Annex 1 of the GA.

On the basis of the conclusions of the audit, the Commission shall take all appropriate measures it considers necessary, including the issuing of a recovery order regarding all or part of the payments made by it.

6.5 Additional recommendations

Completing Financial Statement

In order to have a clear view of the budget consumption at any time during the implementation of the project, it is highly recommended that each beneficiary starts entering the individual cost transactions per cost category in the Financial Statement in the sheets labelled "Personnel" to "Funding" from the beginning of the project and update these forms continually as financial transactions are incurred.

This Financial statement will be also used to complete and report the financial information of each partner with every reporting period.

A sufficiently detailed description should be provided for each cost item in the financial report, to facilitate the assessment of the eligibility of the costs. Descriptions such as "travel", "project management", "consultant", "equipment", "tools", etc. are not detailed enough and the related costs may be disregarded. If invoices contain a comprehensive description of the cost item or several cost items, state the important ones, or if the invoice contains several itemized positions, the invoice could be reported in more than one transaction if the amounts are significant. For transactions for which there is no invoice, the internal accounting reference should be included instead of the invoice number.

Please note that the yellow cells in the Excel template generally contain formulas and should not be completed or tampered with; it is only necessary to complete the non-coloured cells. Furthermore, as the Financial Report contains formulas and automatically transfers the subtotal

from the individual costs sheets to the cost statement, do not delete any **columns** in the template. Columns may be added to the financial report if needed.

As a general rule, VAT is not an eligible cost, unless beneficiaries can prove through an appropriate certificate issued by the competent national authority that they are not able to recover VAT. In this case, the date of the appropriate certificate has to be indicated in the form "participant cost statement summary" and the document must be attached to the request for Final Payment at the latest.

Time registration

According to the circular note on timesheets, every coordinating and associated beneficiary must establish time registration systems that respect the following rules:

- Beneficiaries should use timesheets or a time registration system (recommended timesheet model will be used)
- The time worked for the project must be registered in a timely manner, normally every day.
- The completed timesheets for a given month must be signed by the employee and approved by the supervisor in a timely manner – ideally during the first week following the month that they concern
- It is highly recommended that a description of the time registration procedure is written down for future reference.

Exceptionally, if the beneficiary can provide evidence that a member of staff is employed to work exclusively for the project, the absence of timesheets is tolerated. This should be well documented.

Indicators of progress

Concerning monitoring actions, indicators of progress established in Action E (Annex I) will be followed by the project manager to ensure the correct development of the action.

Some of these indicators are: state of progress, against the scheduled workplan (%), status of deliverables and milestones (degree of development over the expected deadline), and performance of the beneficiaries regarding expected outcomes, synergies with other beneficiaries and stakeholders and resolution of unexpected events.

Deliverables are produced with the expected quality before the established deadline, state of expenditure, against the budget, any deviations or unexpected expenditure, and possible means for correction.

7 Handing of exceptions

All the Partners should follow the recommendations and procedures defined in this LIFE DRAINUSE Project Management. However, there may be cases where decisions cannot be made or actions cannot be undertaken according to the defined rules.

Any major change in the rules and recommendations set out in the Project will have to be decided in accordance with the following procedure:

- Proposal for actions and clear justification will be sent to the Coordinating beneficiary defining risks and benefits for the project.
- If the Coordinating beneficiary considers that the proposal for actions does not constitute any risks for the successful achievement of the project, he/she will accept the proposal.
- If the Coordinating beneficiary considers that there may a risk for the project, he/she will submit the decision to the SC members, who will be required to vote by a fixed deadline. Simple majority will make decisions.

8 Conclusion

As mentioned earlier, a certain level of rigor when using these guidelines will reduce overheads, ease the management work for all partners and increase the efficiency and quality of the work carried out in the project. All persons involved in LIFE DRAINUSE project tasks should understand and use these rules, standards and recommendations specified hereafter. In addition, being LIFE DRAINUSE a long-term project, the individuals involved in project may change during the project lifetime. Clear procedures will assist newcomers joining the project and help them to become quickly operational.

The present document should be considered as a complement to all other important documents which should be used for reference while the project is running: the Grant Agreement and its annexes, the Partnership Agreement and the various EC guidelines.

Appendix

Appendix 1 – Progress Report Template



LIFE Project Number
<LIFEyy XXX/XX/XXXXXX>

Progress Report⁶
Covering the project activities from dd/mm/yyyy⁷ to dd/mm/yyyy

Reporting Date⁸
<dd/mm/yyyy>

LIFE PROJECT NAME or Acronym
<Name of the project>

Data Project

Project location:	
Project start date:	<dd/mm/yyyy>
Project end date:	<dd/mm/yyyy> Extension date: <dd/mm/yyyy >
Total budget:	€
EU contribution:	€
(%) of eligible costs:	

Data Beneficiary

Name Beneficiary:	
Contact person:	<Mr/Mrs/Ms> <first name> <last name>
Postal address:	< Street, n°, postal code, town/city, member state >

⁶ Progress Report without any payment request (for Progress Reports with payment request, use the Mid-term Report template)

⁷ Project start date in the case of the first Progress Report, otherwise date since the last reporting period

⁸ Include the reporting date as foreseen in part C2 of Annex II of the Grant Agreement

Telephone: xx-xx-xxxxxxx + direct n°

E-mail:

Project Website:

Notes:

According to Article II.23 of the General Conditions “Technical and Financial Reporting – Requests for payment and supporting documents”, the coordinating beneficiary must provide the EASME with:

- a progress report whenever the period between consecutive reports exceeds 18 months.

The **progress report** shall contain the necessary information for the EASME to evaluate the state of implementation of the project, the respect of the work plan, the financial situation of the project and whether the project's objectives have been achieved or are still achievable.

Identical copies of the report shall be simultaneously forwarded to the EASME and to the external monitoring team designated by the EASME. The **technical report** shall be provided in both paper and electronic versions. The **deliverables** shall be provided in electronic version only; however, actual samples of publications (including brochures, posters, books, albums) and other dissemination materials / gadgets produced by the project shall be submitted. An index (in both paper and 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.

- Progress reports ***must*** be submitted following the timetable *as foreseen in the final version of the proposal attached to the Grant Agreement (i.e. part C2 of Annex II)*, unless modified with agreement of the EASME.
- A progress report should normally contain a maximum of 15 pages, excluding deliverables. Please use font Times New Roman 12 or equivalent.
- The technical part should contain a concise statement of the tasks undertaken and a forecast for the next reporting period. Any problems encountered during the period and possible deviations from project plans must be covered.
- Progress reports must be accompanied by the deliverables due in the reporting period as well as other relevant annexes (such as feasibility studies, networking reports, maps, all technical and financial documentation requested by the EASME in previous letters, etc.).
- The internal co-operation agreement between the beneficiaries (referred to in Article II.1.1(c) of the General Conditions) shall be annexed to the first progress report only.

REQUIRED STRUCTURE:

1. Table of contents

2. List of key-words and abbreviations (when appropriate)

3. Executive summary (max 2 pages)

3.1. General progress

3.2. Assessment as to whether the project objectives and work plan are still viable

3.3. Identified deviations, problems and corrective actions taken in the period

- Describe problems or difficulties encountered or foreseen and their implications for future actions. They may be technical (equipment delivery is delayed, construction of infrastructure takes longer than anticipated), financial (the costs are not likely to correspond with the budgeted amounts) or organisational (role of partners are changing). Please assess the extent to which these problems will affect interdependent actions and the timely completion of the project. Describe the measures taken or foreseen to overcome or alleviate the problems in question.
- If the project seems likely to become/stay behind schedule, please indicate this clearly. Signal changes to the baseline implementation programme.

4. Administrative part

- Describe what the project manager and other representatives of the coordinating beneficiary have done to organise/co-ordinate the project (meetings, seminars etc.), as well as what the associated beneficiaries have done.
- Describe any changes in the project's management structure; partner withdrawn, replaced, etc. Please note that the EASME must also be informed of major modifications in separate notes (cf. Article II.12 of the General Conditions).

5. Technical part

5.1. Progress per action

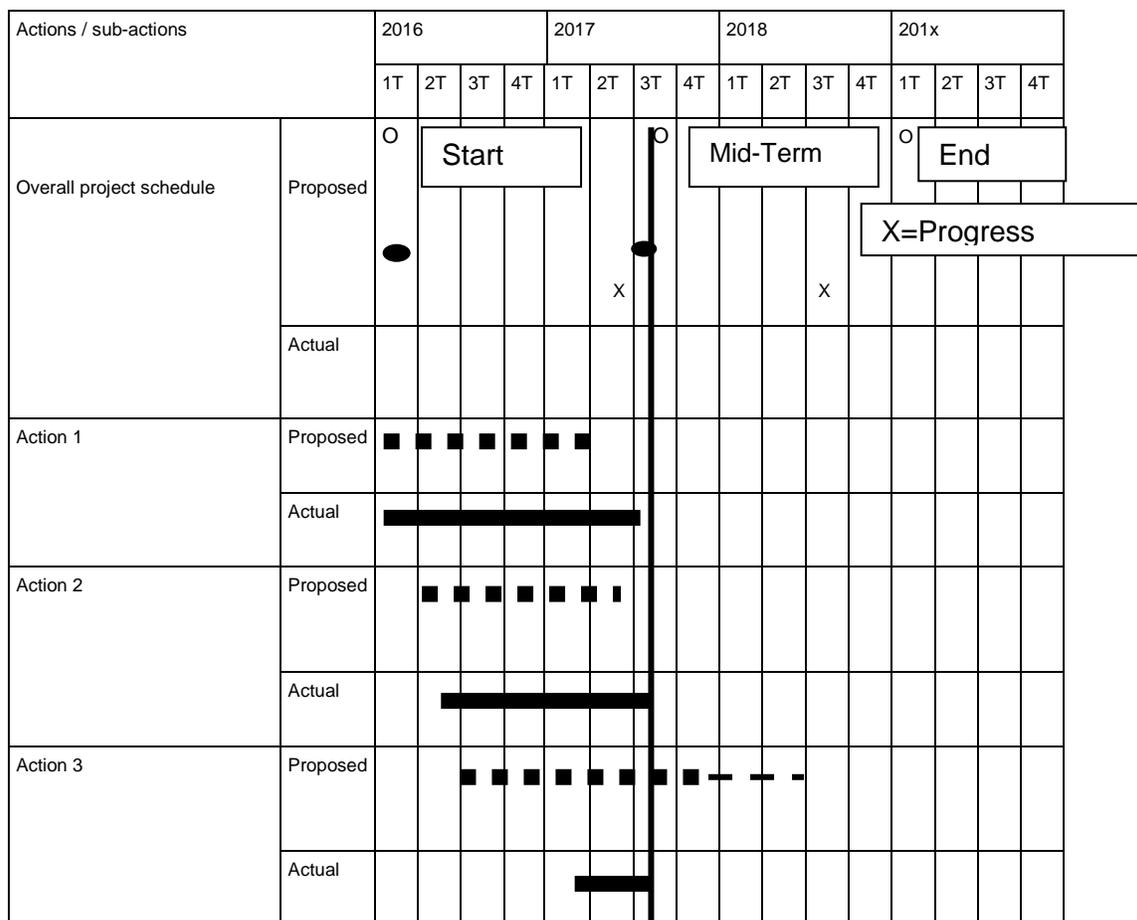
For each action and sub-action, if appropriate (please follow the structure of your proposal), describe the activities conducted and resulting outputs **during the reporting period**:

- Indicate the status of the action (started, completed, in progress) as well as the foreseen and actual duration as follows:
Foreseen start date: Actual start date:
Foreseen end date: Actual (or anticipated) end date:
- Describe what has been done regarding each action (and sub-action if applicable). Avoid describing the objectives and targets as such.

- Indicate what problems you have had, how you have solved them or plan to solve them, what delays (if any) you have and how this will (or will not) impact on the other actions of the project whose implementation depend on this action, and how you plan to catch up.
- Compare the progress made with the established time schedule. Indicate a timetable showing how you plan to continue this action during the next reporting period. Please provide a clear and comprehensive milestone table.
- For each of the objectives of the action, indicate whether you estimate you will achieve them. Where these objectives are quantitative, indicate the target, what you have achieved so far and what you think you will achieve by the end of the project.
- Attach completed due deliverables (with a clear reference in the text of the report).
- Please present the progress of the project using a Gantt-chart or similar.

5.2. Envisaged progress until next report

- Briefly describe what will be done until the next report. Describe the development of different tasks or entities and envision the milestones to be achieved such as: all field work finished, infrastructure construction finished etc.
- Planned actions should also be indicated in the Gantt chart used to illustrate progress:



Action x	Proposed			■	■	■	■	■										
	Actual			■														

5.3. Impact

Nature & Biodiversity: Indicate as appropriate for each site of the project and overall, the impact of your project so far on the species/habitats targeted, and on the other/species/habitats present on the site(s). Describe the results of your replication efforts.

Environment & Resource Efficiency: Indicate as appropriate the impact of your project so far on the environmental issues tackled. Estimate what the impact of your project could be if other stakeholders applied your approach/technology. Describe the results of your replication efforts.

Climate Action: Indicate as appropriate the impact of your project so far on the climate change mitigation and climate change adaptation issues tackled. Estimate what the impact of your project could be if other stakeholders applied your approach/technology. Describe the results of your replication efforts.

Environmental Governance & Information: Indicate as appropriate the impact of your project so far on the main target audience and the environmental problem targeted. Please indicate whether this impact is in line with the expectations foreseen in the proposal.

Note: It is clear that at the early stages of the project this section will not be well developed, but it is useful to see it progress.

Indirect impacts: Indicate any indirect impacts of the project (e.g. local authorities near the project may have been inspired by the project to invest time/money or adopt the project's approach to the conservation/environmental issue in question).

Table of indicators: Assess the performance of the Project Specific Indicators and provide an updated table with a clear comparison between the achievements to date and the targets at the proposal stage.

Policy implications: Indicate any important achieved targets contributing to the implementation, design or take-up of regional, national or European legislation. Please

highlight any potential unintended impacts, bottlenecks or barriers to the implementation of your project due to regional, national or European legislation including recommended actions or action that took place to overcome these barriers.

5.4. Outside LIFE

Summarise the different actions taking place outside the framework of the LIFE project (i.e. not financed by LIFE) but that are complementary to the project and add to its impact (if applicable).

6. Financial part

6.1. Costs incurred (summary by cost category and relevant comments)

Fill in the following table concerning the incurred project costs:

Budget breakdown categories	Budgeted costs in €	Costs incurred from the start date to dd/mm/yyyy in €	% of Budget**
1. Personnel			
2. Travel and subsistence			
3. External assistance			
4. Durable goods			
Infrastructure			
Equipment			
Prototype			
5. Land purchase / long-term lease			
6. Consumables			
7. Other Costs			
8. Overheads			
TOTAL			

*) If the EASME has officially approved a budget modification through an amendment, indicate the breakdown of the revised budget

**) Calculate the percentages by budget lines: e.g. what % of the budgeted personnel costs is incurred by dd/mm/yyyy

- Comment on the budget posts, particularly discrepancies (for example why 80% of one post is spent although the overall level is 30% of the budget spent) and indicate if any budget modification is expected.
- If before mid-term payment, indicate when at least 100% of the first pre-financing payment is expected to be absorbed.

Please fill in the following additional table (recommended). When compiling the information please refer to Form R2 of the proposal:

Action number and name	Budgeted costs	Budgeted hours	% of Budget spent	% of hours spent
Action 1 "Name"				
Action 2 "Name"				
Action 3 "Name"				
Action 4 "Name"				
Action 5 "Name"				
Action 6 "Name"				
Action x "Name"				
TOTAL				

Appendix 2 – Mid Term / Final Report Template



LIFE Project Number
<LIFEyy XXX/XX/XXXXXX>

Mid-term / Final Report
Covering the project activities from dd/mm/yyyy⁹ to dd/mm/yyyy

Reporting Date¹⁰
<dd/mm/yyyy>

LIFE PROJECT NAME or Acronym
<Name of the project>

Data Project

Project location:	
Project start date:	<dd/mm/yyyy>
Project end date:	<dd/mm/yyyy> Extension date: <dd/mm/yyyy >
Total budget:	€
EU contribution:	€
(%) of eligible costs:	

Data Beneficiary

Name Beneficiary:	
Contact person:	<Mr/Mrs/Ms> <first name> <last name>
Postal address:	<Street, n°, postal code, town/city, member state>
Telephone:	xx-xx-xxxxxxx + direct n°
E-mail:	
Project Website:	

⁹ Project start date

¹⁰ Include the reporting date as foreseen in part C2 of Annex II of the Grant Agreement

Instructions:

Reports must be submitted in **English**.

The Final Report must be submitted to the EASME no later than 3 months after the project end date.

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

The **technical report** shall be provided in both paper and electronic versions.

The **deliverables** shall be provided in electronic version only; however, actual samples of publications (including brochures, posters, books, albums) and other dissemination materials / gadgets produced by the project shall be submitted. An index (in both paper and 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.

Regarding the **financial report**, printed signed originals of the payment request form, all cost statements (consolidated and individual beneficiaries' cost statements) and the beneficiary's certificate (if applicable), are required. A pdf version of these signed forms is also required. Financial documentation requested by the EASME (communication on the Mid-term pre-financing) must be provided with the Final report in digital format. However, any certificates, certified statements, including the auditor's certificate (if signed) must be provided as printed signed originals (at least in the package sent to the EASME) as well as in digital copy (pdf). The complete financial report shall also be provided in electronic format as an Excel file.

Refer to the additional instructions concerning deliverables and the financial report, at the end of this document.

Please refer to the General Conditions annexed to your grant agreement for the contractual requirements concerning a Mid-term/Final Report.

Both Mid-term and Final Reports shall report on progress from the project start-date.

1. Table of contents

2. List of key-words and abbreviations

3. Executive Summary (maximum 2 pages)

Briefly describe the project objectives, key deliverables and outputs.

Compare in a few paragraphs the activities planned to the progress made. Summarise the achievements, deviations, important problems and difficulties met during the project implementation. This summary should be a stand-alone text.

4. Introduction (maximum 2 pages)

- Description of background, problems and objectives (as foreseen in the proposal)
 - For LIFE Nature & Biodiversity:
 - Overall and specific objectives
 - Which sites are involved
 - Which habitat types and/or species are targeted
 - Main conservation issues being targeted (including threats)
 - Socio-economic context
 - For LIFE Environment & Resource Efficiency:
 - Environmental problem/issue addressed
 - Outline the hypothesis to be demonstrated / verified by the project
 - Description of the technical / methodological solution
 - Expected results and environmental benefits
 - For LIFE Climate Action:
 - Climate related problem/issue addressed
 - Outline the solution to be demonstrated / verified by the project
 - Description of the technical / methodological solution
 - Expected results and climate action related benefits
 - For LIFE Environmental Governance & Information:
 - Environmental problem/issue addressed
 - Outline the information/communication strategy implemented in function of the environmental problem addressed by the project
 - Baseline situation
 - Stakeholders targeted
 - Monitoring of the project impact
 - Socio-economic context
- Expected longer term results (as anticipated at the start of the project)
 - LIFE Nature & Biodiversity: e.g. ha habitat to be protected, increase in population of species from xx to yy individuals, restoration / maintenance of a favourable conservation status for habitat(s) and / or species, replicability and transferability of proposed solution.
 - LIFE Environment & Resource Efficiency: e.g. future contribution to the implementation, updating and development of European Union environmental policy and legislation, including the integration of the environment into other policies, replicability and transferability of demonstrated technology; market strategy and economic feasibility.
 - LIFE Climate Action: e.g. future contribution to the implementation, updating and development of European Union climate action policy and legislation, including the integration into other policies; replicability and transferability of demonstrated technology; market strategy and economic feasibility.
 - LIFE Environmental Governance & Information: e.g. continued effect of the strategy followed on key stakeholders; expected transfer of the methodology

implemented to other countries or policy areas; future impact on European Union environmental policy and legislation.

5. Administrative part (maximum 1 page)

Please briefly describe the following issues:

- The project management process, the working method, the problems encountered, the partnerships and their added value, including comments on any significant deviations from the work plan.
- Communication with the EASME and Monitoring team.
- The changes due to amendments to the Grant Agreement.

6. Technical part (maximum 25 pages)

6.1. Technical progress, per Action

Please describe **what and how** has been done regarding the different technical/substantial components of the project (such as research, fieldwork, construction, development of communication tools). Indicate what has been done regarding each action (sub-action if appropriate) but avoid describing the objectives and targets as such. The description of the work done has to be sufficient to allow a good understanding of the project without a need to refer to the deliverables. The technical details, however, should be given in the deliverables.

For each action (the description of which should start on a new page):

- Please indicate:
Foreseen start date: Actual start date:

Foreseen end date: Actual (or anticipated) end date:
- Describe the activities undertaken and outputs achieved in quantifiable terms (also indicate by whom they were done).
- Compare with planned output (including the foreseen action description, expected results, deliverables and milestones, indicators of progress) and time schedule. Please justify any deviations from the action start and end dates as well as the deliverables' and milestones' dates foreseen in the grant agreement, and discuss the impact on other actions.
- Clearly report on the indicators used to test the performance of the action (if applicable). Please note that in this section you should report on the progress indicators defined for the project and not the Project Specific Indicators which you are required to address in section 6.4 (point 8), below.
- If relevant, clearly indicate how actions were modified, and any correspondence with the EASME approving the changes (in particular this is required if there has been a significant over-spending of the foreseen budget for the action).

- Clearly indicate major problems / drawbacks encountered, delays, including consequences for other actions (technical, legal, financial/economic, market, organisational or environment related problems).
- Mention any complementary action outside LIFE.
- Outline the perspectives for continuing the action after the end of the project.
- Include tables, photographs etc. to illustrate the actions, such as (for LIFE Nature & Biodiversity, as well as LIFE Climate Action) land purchase and non-recurring management activities.

For LIFE Nature & Biodiversity projects, and LIFE Climate Action projects where applicable, the progress description should, in addition, include the following:

- Preparatory actions / management plan preparation
- Land purchase including Land swaps (NB if relevant there are compulsory annexes)
- Natura 2000 site designation (if relevant)
- Recurring biotope management

For the dissemination actions, please also address the following:

- Compare with the planned activity
- Was the objective reached? What reactions and feedback were obtained?

6.2. Main deviations, problems and corrective actions implemented

Describe the problems or difficulties encountered in the project duration. These may be issues of a technical nature (equipment delivery delayed, construction of infrastructure took longer than anticipated), or financial (the costs did not correspond with the budgeted amounts) or organisational (change of partnership). Provide an assessment of the impact of these deviations on the outcomes of the project and describe the measures taken / to be taken to overcome or alleviate the problems in question.

If the project seems likely to become/stay behind schedule, please indicate this clearly. Signal any changes to the baseline implementation programme.

6.3. Evaluation of Project Implementation

Please evaluate the following aspects of the project:

- Methodology applied: discuss the successes and failures of the methodology applied, the results of the actions conducted and the cost-efficiency of actions.
- Compare the results achieved against the objectives and expected results foreseen in the proposal and described in section 4.1: clearly assess whether the objectives were met and describe the successes and lessons learned. This could be presented in a table, which compares through quantitative and qualitative information the actions implemented in the frame of the project with the objectives and expected results in the revised proposal:

Action	Foreseen in the revised proposal	Achieved	Evaluation
	Objectives: Expected results:		

- Indicate which project results have been immediately visible and which results will only become apparent after a certain time period.
- If relevant, clearly indicate how a project amendment led to the results achieved and what would have been different if the amendment had not been agreed upon.
- Describe the results of the replication efforts.
- Indicate the effectiveness of the dissemination activities and comment on any major drawbacks.
- Policy impact
 - o Describe project achievements which supported legislation (regional, national, EU)
 - o Indicate the main barriers identified and the action(s) undertaken to overcome them
 - o Describe any policy developments that resulted from your project activities
 - o Describe how the project delivered the results foreseen in the Grant Agreement form B3 “EU ADDED VALUE OF THE PROJECT AND ITS ACTIONS”. In addition, if in the Grant Agreement Form B1, the project has been labelled as significantly climate related and/or biodiversity related, cover these elements as well.

6.4. Analysis of benefits

In this section please discuss the following and, where relevant, refer to the values of the Project Specific Indicators table (to be annexed to the report):

1. Environmental benefits
 - a. Direct / quantitative environmental benefits:
 - i. LIFE Nature & Biodiversity: e.g. conservation benefits for Natura 2000 (SCI/SPA) and species/habitat type(s) targeted. Highlight briefly issues that may have important policy implications on Natura 2000 also in relation to other EU policies if relevant (e.g. new management techniques and procedures, pump priming agri-environment, links with the water framework directive, etc.). Please also address incentive/pump priming effects (both in financial and policy terms).
 - ii. LIFE Environment & Resource Efficiency: e.g. reductions of emissions, energy or resource savings.

- iii. LIFE Climate Action: e.g. reduction of greenhouse gas emissions; increase of climate resilience; impact on related policies;
 - iv. LIFE Environmental Governance & Information: e.g. reductions of the use of pesticides within a group of targeted stakeholders, measured changes of attitude of important stakeholders.
- b. Qualitative environmental benefits
- i. LIFE Nature & Biodiversity: What is the outlook for the targeted habitat type and/or species? Have trends already been established? How do you plan to continue and to develop the actions that were initiated in the LIFE project in the years that follow the end of the project and how will the longer term management of the site(s) be assured? Did the project eliminate the threats defined in Form B2d of the Grant Agreement? What are the remaining/new threats? Details should be given regarding what actions should be carried out, when, by whom and using what source(s) of finance.
 - ii. LIFE Environment & Resource Efficiency: e.g. long term sustainable technology, from product to functional focus, from end-of-pipe to prevention; high visibility for environmental problems and/or solutions; spin-off effect in other environmental areas etc.
 - iii. LIFE Climate Action: e.g. long term sustainable technology; better planning; change of behaviour; spin-off effect in other environmental areas etc.
 - iv. LIFE Environmental Governance & Information: e.g. the continued effect of the strategy followed on key stakeholders, expected transfer of the methodology implemented to other countries or policy areas, future impact on EU environmental policy and legislation.
2. Economic benefits (e.g. cost savings and/or business opportunities with new technology etc., regional development, cost reductions or revenues in other sectors); state the number of full time equivalent (FTE) jobs created, showing a breakdown in qualified/non-qualified staff.
3. Social benefits (e.g. positive effects on employment, health, ethnic integration, equality and other socio-economic impact etc.).
4. Replicability, transferability, cooperation: Potential for technical and commercial application (transferability, economic feasibility - bankability, limiting factors, suitability for additional funding from other streams e.g. structural funds, EIB financial instruments, venture capitals, pension funds, responsible investors) including cost-effectiveness compared to other solutions, benefits for stakeholders, drivers and obstacles for transfer, market conditions, pressure from the public, potential degree of geographical dispersion, specific target group information, high project visibility (eye-catchers), potential for replication in same and other sectors at the local and EU levels, etc. State the project's likelihood of replication (high/low/zero), and if its replication is market-driven or policy-dependant. Specification of potential market/replication vehicles. Possibilities for complementarity with existing market players and/or other solutions/projects (bundling).
5. Best Practice lessons: briefly describe the best practice measures used and if any changes in the strategy employed could lead to possible adjustment of the best practices.

6. Innovation and demonstration value: Describe the level of innovation, demonstration value added by EU funding at the national and international levels (including technology, processes, methods & tools, nature management methods, models for stakeholder involvement, land stewardship models, organisational & co-operational aspects).
7. Policy implications: Indicate any important achieved targets contributing to the future implementation, design or take-up of regional, national or European legislation. Please highlight any potential unintended impacts, bottlenecks or barriers to the implementation of your project due to regional, national or European legislation including recommended actions further to actions already taken to overcome these barriers.

7. Project Specific Indicators

Assess the performance of the Project Specific Indicators. Please annex an updated table of the indicators to this report and make sure values reported are justified and consistent with the environmental, economic and social benefits reported in the preceding section. Please see the separate Guidelines for the compilation of the table of indicators. Please provide a comparison with the targets at the beginning of the project.

8. Comments on the financial report

The standard statement of expenditure (available in the 'toolkit' section on the LIFE website) must be used and presented in a separate document, as described below – see the guidelines on preparing the financial report and annexes, at the end of this template. This part of the technical report must include the following points:

- an overview of the costs incurred
- information about the accounting system and relevant issues from the partnership agreements
- allocation of costs per action

This information should include sufficient detail to establish a clear link between the technical activities on the one hand and costs declared in the financial forms on the other. Please note that – as set out in the General Conditions on the eligibility of costs – only costs that are necessary for and clearly linked to the activities carried out, are eligible. This section should justify and explain extraordinary cases, e.g. necessary costs not foreseen in the budget, persons changing status during the project from external consultants to employed staff (or vice versa), etc.

8.1. Summary of Costs Incurred

Complete the following table to show the project costs incurred compared to the approved budget and comment on each of the cost categories focussing particularly on discrepancies compared to the allowed flexibility of the 20% limit (cf. Article II.22 of the General Conditions).

PROJECT COSTS INCURRED			
Cost category	Budget according to the grant agreement in €*	Costs incurred within the reporting period in €	%**
1. Personnel			
2. Travel and subsistence			
3. External assistance			
4. Durables goods: total <u>non-depreciated</u> cost			
- <i>Infrastructure sub-tot.</i>			
- <i>Equipment sub-tot.</i>			
- <i>Prototype sub-tot.</i>			
5. Consumables			
6. Other costs			
7. Overheads			
TOTAL			

*) If the EASME has officially approved a budget modification through an amendment, indicate the breakdown of the revised budget. Otherwise this should be the budget in the original grant agreement.

***) Calculate the percentages by budget lines: e.g. the % of the budgeted personnel costs that were actually incurred

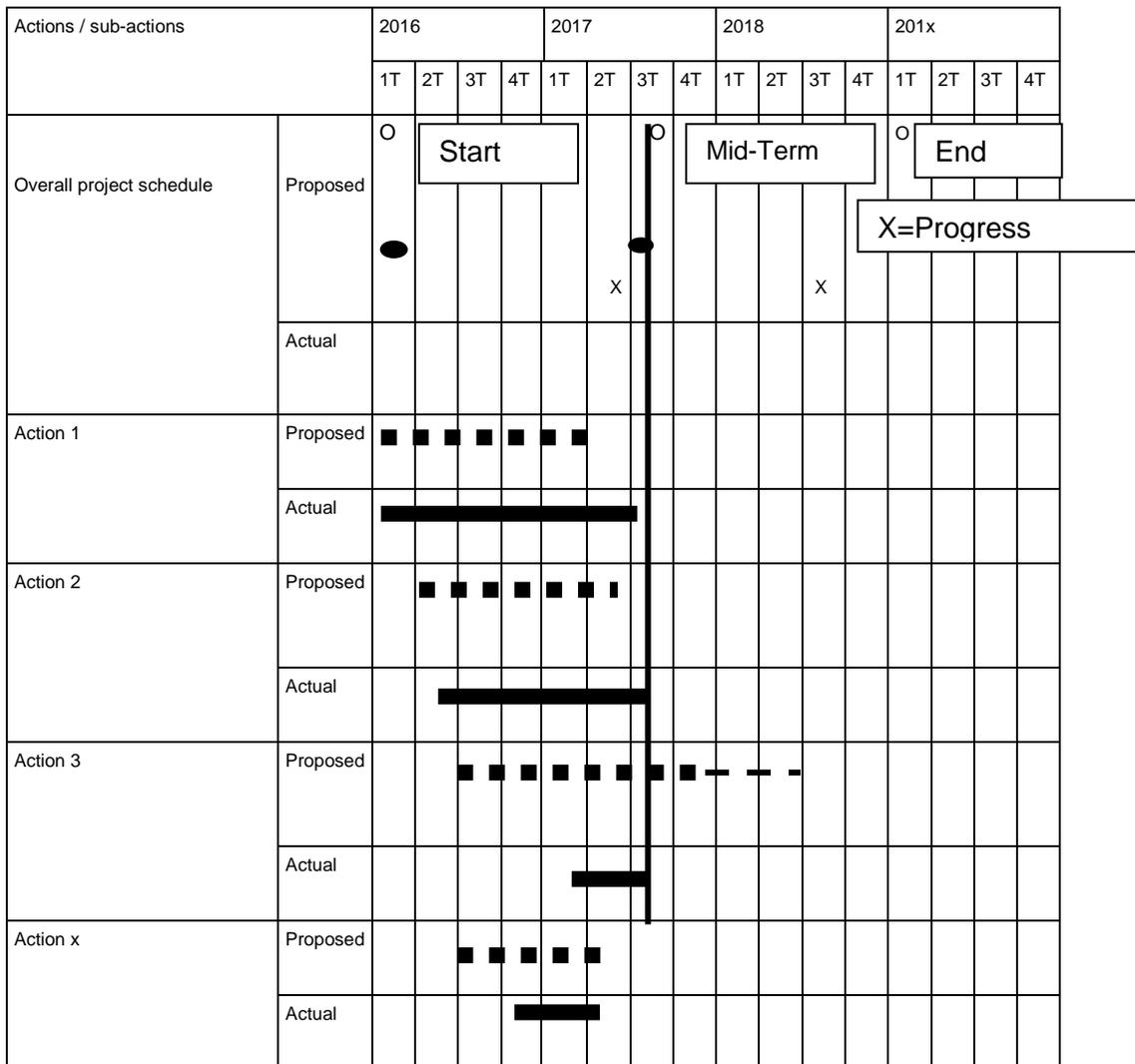
8.2. Accounting system

Include among other aspects:

- Brief presentation of the accounting system(s) employed and the code(s) identifying the project costs in the analytical accounting system
- Brief presentation of the procedure of approving costs
- Type of time recording system used, i.e. electronic or manually completed timesheets
- Brief presentation of the registration, submission and approval procedure/routines of the time registration system
- Brief explanation on how it is ensured that invoices contain a clear reference to the LIFE project showing how invoices are marked in order to show the link to the LIFE project

7. Envisaged progress until next report (this section should be included only for the Mid-term report)

- Briefly describe what will be done until the next report. Describe the development of different tasks or entities and envision the milestones to be achieved such as: all field work finished, infrastructure construction finished etc.
- Planned actions should also be indicated in the Gantt chart used to illustrate progress:



Instructions / guidelines for the submission of deliverables

- Please make a reference to the deliverables in the report text. In case the deliverables are presented in a national language other than English, please include a summary in English, in the deliverable, outlining the purpose, outcomes, results and conclusions.
- All the deliverables due in the reporting period shall be provided in electronic form only (including those transmitted electronically with previous reports). However, actual samples of publications (including brochures, posters, books, albums) and other dissemination materials / gadgets produced by the project shall be submitted, unless already provided with a previous report; in this case reference should be made in the technical report to a previous submission (e.g. brochures xyz were submitted with the report submitted on (date)). An index (in both paper and 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.
- Please provide a table in annex listing the deliverables and milestones foreseen for the reporting period, indicating the actual date of completion / accomplishment and the date foreseen in the revised proposal.
- You may annex any other document **only if** particularly useful to assess the success of the project but which is not part of the planned deliverables.
- Please note that For LIFE Nature & Biodiversity and LIFE Climate Action with land purchase you need to submit copies of the land register, including a "conservation clause" (in exceptional cases the purchase / lease acts can be accepted) as this is a prerequisite for the costs to be considered eligible. All land sections purchased or leased must be shown on a map, which also provides the boundaries of the project area and the Natura2000 site boundaries.
- Please be aware that the Layman's report and the After-LIFE Plan are **compulsory** deliverables and must be submitted with the Final report only:

Layman's report

Purpose: The layman's report is a document aimed at a broader target group and serves to inform decision-makers and non-technical parties on the objectives of the project and the results achieved. The layman's report will be distributed widely and will be available on the LIFE website via the project database. It is therefore **compulsory** for all projects.

Form: This document is an entirely self-standing document, often in the form of a leaflet or similar. It should be provided in English and/or French and in the language(s) of the beneficiaries, both on paper and in digital form (preferably MS Word and/or PDF format).

Content: The length of the layman's report should normally be 5-10 pages, including supporting graphs, photographs etc. Since the target group is the general public, the

technical details should not be excessive. However, it is normally advantageous to include some quantitative results to illustrate the impact of the techniques/methods demonstrated by the project. It should include the following points (adapted to the target group):

- Summary of project scope and objectives;
- Description of the techniques/methodology implemented and the results achieved;
- Assessment of the benefit and impact
 - LIFE Nature & Biodiversity: conservation benefits for the Natura 2000 (SCI/SPA) and species/habitat type targeted. Highlight briefly issues that may have important policy implications;
 - LIFE Environment & Resource Efficiency: environmental impact of the project, describing the environmental benefits (illustrated with quantified information);
 - LIFE Climate Action: climate mitigation and adaptation impacts of the project;
 - LIFE Environmental Governance & Information: impact on the environmental problem, describing the change in awareness and/or approach.
- Cost-benefit discussion on the results (economic and environmental benefits);
- Transferability of project results;
- Map indicating where the project takes place: NB please ensure that the project site is illustrated in a way that allows a broader public to know where in Europe and in the Member State the project is implemented.

[After-LIFE plan – for LIFE Nature & Biodiversity, LIFE Environment & Resource Efficiency, LIFE Environmental Governance & Information and LIFE Climate Action projects](#)

This compulsory plan (suggested length: 5 pages) shall be presented in electronic and in paper form. It shall set out how the beneficiary and partners plan to continue applying, disseminating and communicating the results of the project after its end, and in particular how they plan both to continue applying the results themselves and to facilitate / encourage / ensure their wider application by others; it shall be delivered in English and also in the language(s) of the beneficiaries.

Instructions / guidelines for the submission of the financial report and annexes

- "Standard Payment Request" - signed original must be submitted by the Coordinating Beneficiary.
- For LIFE Nature & Biodiversity projects, signed originals of the "Beneficiary's Certificate for Nature and Biodiversity Projects" must be submitted to justify costs claimed for durable goods.*
- "Consolidated Cost Statement for the Project" – signed original must be submitted.
- "Financial Statement of the Individual Beneficiary" –signed original must be submitted. In case Affiliates of a Beneficiary participate in the implementation of the project (see Art. I.7 of the grant agreement), then each Affiliate will also submit a signed original Financial Statement and the Individual Beneficiary will introduce in its Financial Statement in each category of costs the consolidated amount spent per Affiliate for this category. The financial statement includes the individual transactions which are specified in the following forms (which do not necessarily have to be printed, but can be submitted in electronic media, e.g. CD ROM, USB key)
 - Personnel costs
 - Travel and subsistence costs
 - External assistance
 - Infrastructure
 - Equipment
 - Prototype
 - Land purchase
 - Lease of land
 - Consumables
 - Other costs
 - Overheads
 - Funding from other sources, divided in "Contribution of the associated beneficiary", "Other sources of funding" and "Direct income"
- Besides the mandatory 3 highest invoices per cost category, supporting documents, and further information or clarifications, requested in previous letters from the EASME (e.g. in the letter announcing the second pre-financing payment, in the feed-back letter following project visits, etc.), and not already submitted.

- An auditor's certificate on the financial statements using the standard reporting format (compulsory for most projects, please refer to article II.23.2 of the General Conditions and the LIFE website for the required format of this certificate).*

*Only applicable to the Final report

Appendix 3 – Deliverable Template

Deliverable xx:

.....

Deliverable xx: (title)

Action	<Letter>	Title
Dissemination level¹¹		
Nature¹²		
Due delivery date		
Actual delivery date		
Number of pages		

Lead beneficiary	
Contributing beneficiaries	

Document Version	Date	Author(s)	Comments

Acknowledgement:

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Deliverable abstract

¹¹ Dissemination level: **PU** = Public, **PP** = Restricted to other programme participants, **RE** = Restricted to a group specified by the consortium, **CO** = Confidential, only for members of the consortium.

¹² Nature of the deliverable: **R** = Report, **P** = Prototype, **D** = Demonstrator, **O** = Other.

Xxxxxxxx please provide here a summary in a literature that can be reused in the public Web (e.g. results, progress, etc.)

List of acronyms and abbreviations:

Contents

1. Project overview.....	52
2. Document objectives.....	52
3. Xxx.....	¡Error! Marcador no definido.
4. xxx	¡Error! Marcador no definido.

1. Project overview

2. Document objectives

2.1. xxx

3.

4.

Appendix 2 – Minutes Template



LIFE Environment Policy and Governance

*Re-utilization of drainage solution from soilless culture in protected agriculture.
From open to close system*

LIFE14 ENV/ES/000538- LIFE DRAINUSE

Acta Reunión

Fecha:

Lugar:

Asistentes:

Agenda:

Temas tratados:

- 1.
- 2.
- 3.