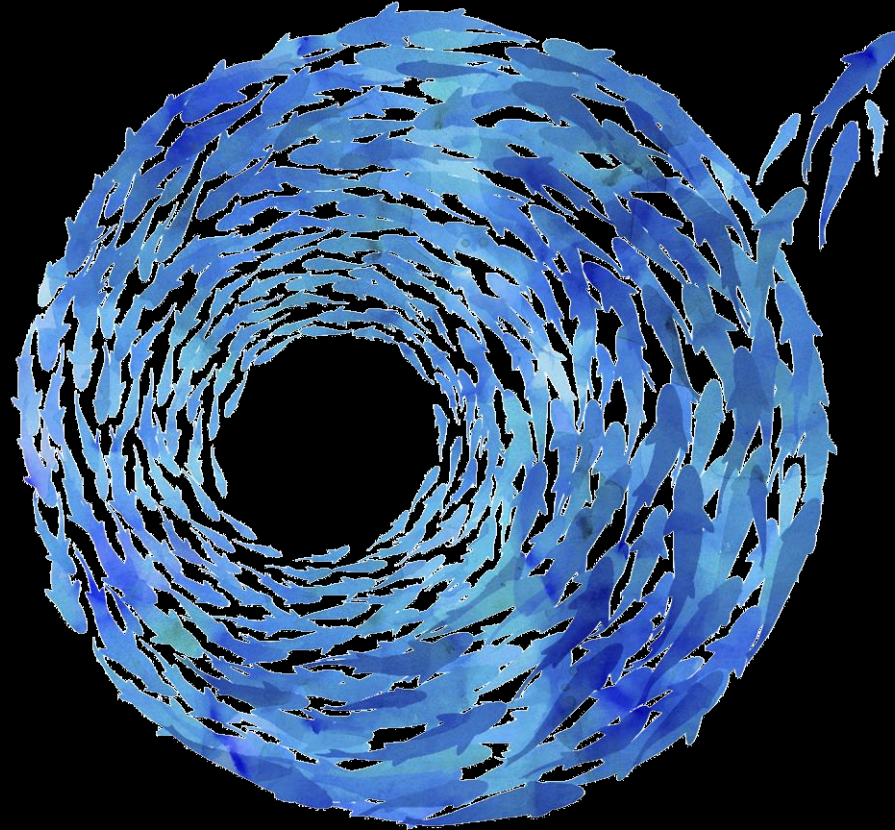


# Studio Tributario e Societario



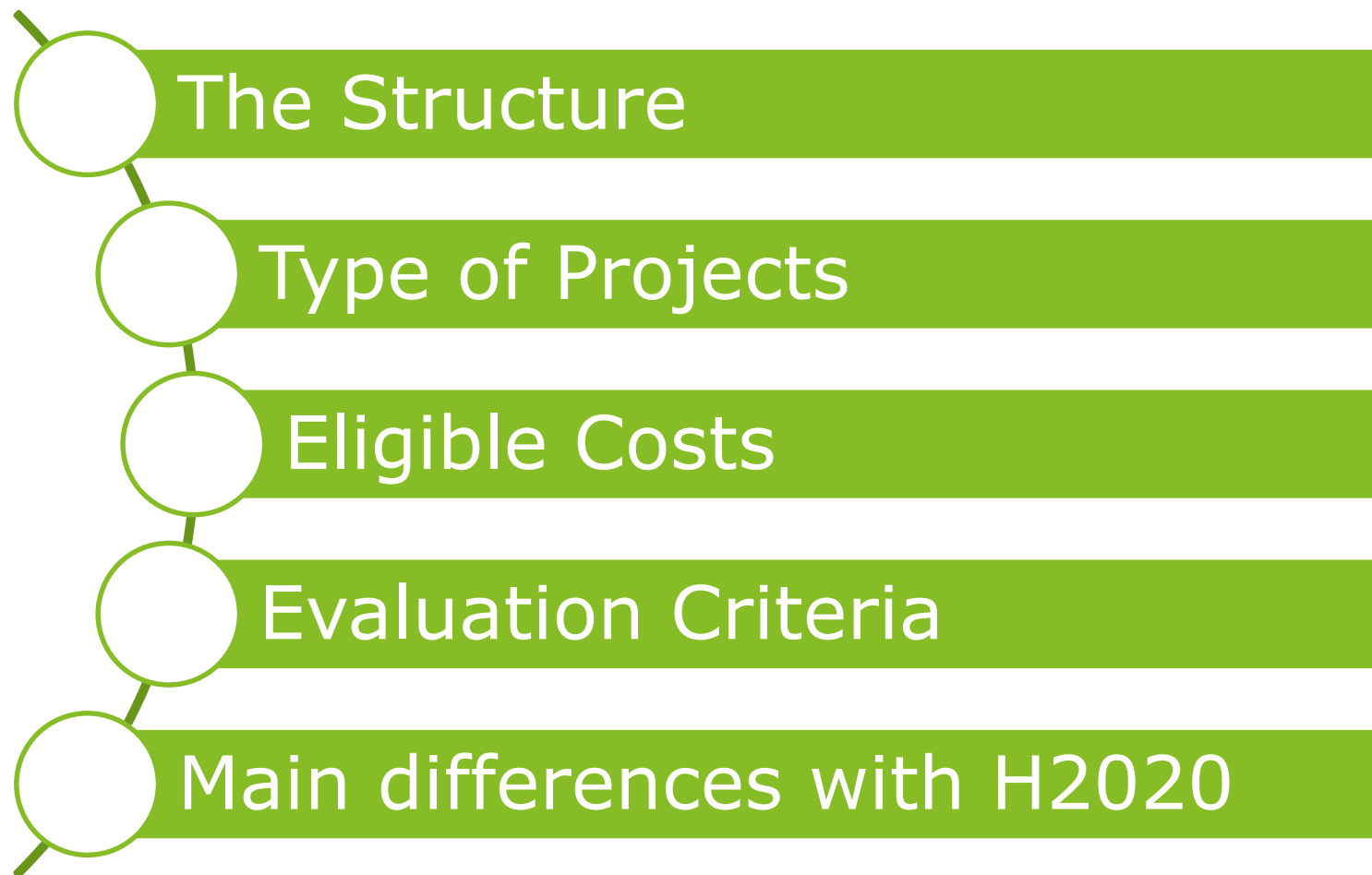
## **Il Programma LIFE in pillole**

Federchimica, 30-05-2017

Silvia Cesarini- [scearini@deloitte.it](mailto:scearini@deloitte.it)

**Deloitte.**

# Il Programma LIFE 2014-2020



# Il Programma LIFE 2014-2020

## Introduction

- LIFE is the EU's financial instrument supporting **environmental, nature conservation and climate action projects** throughout the EU. Since 1992, LIFE has co-financed some 4306 projects.
- For the **2014-2020 funding period**, LIFE will contribute approximately **€3.4 billion** to the protection of the environment and climate.
- The European Commission ([DG Environment](#) and [DG Climate Action](#)) manages the LIFE programme.
- The Commission has delegated the implementation of many components of the LIFE programme to the Executive Agency for Small and Medium-sized Enterprises ([EASME](#)). External selection, monitoring and communication teams provide assistance to the Commission and EASME.
- The [European Investment Bank](#) will manage the two new financial instruments (NCFE and PF4EE).

[REGULATION (EU) No 1293/2013]



# Il Programma LIFE 2014-2020

## Overview



Nature conservation  
and biodiversity  
projects



Environmental technologies  
and solutions including  
close-to-market



Climate change adaptation  
and mitigation actions



Governance and information  
initiatives in the areas of  
climate change and  
environment

### Who is it for?



Any legal person working  
**on green solutions**  
and registered  
**in the EU**

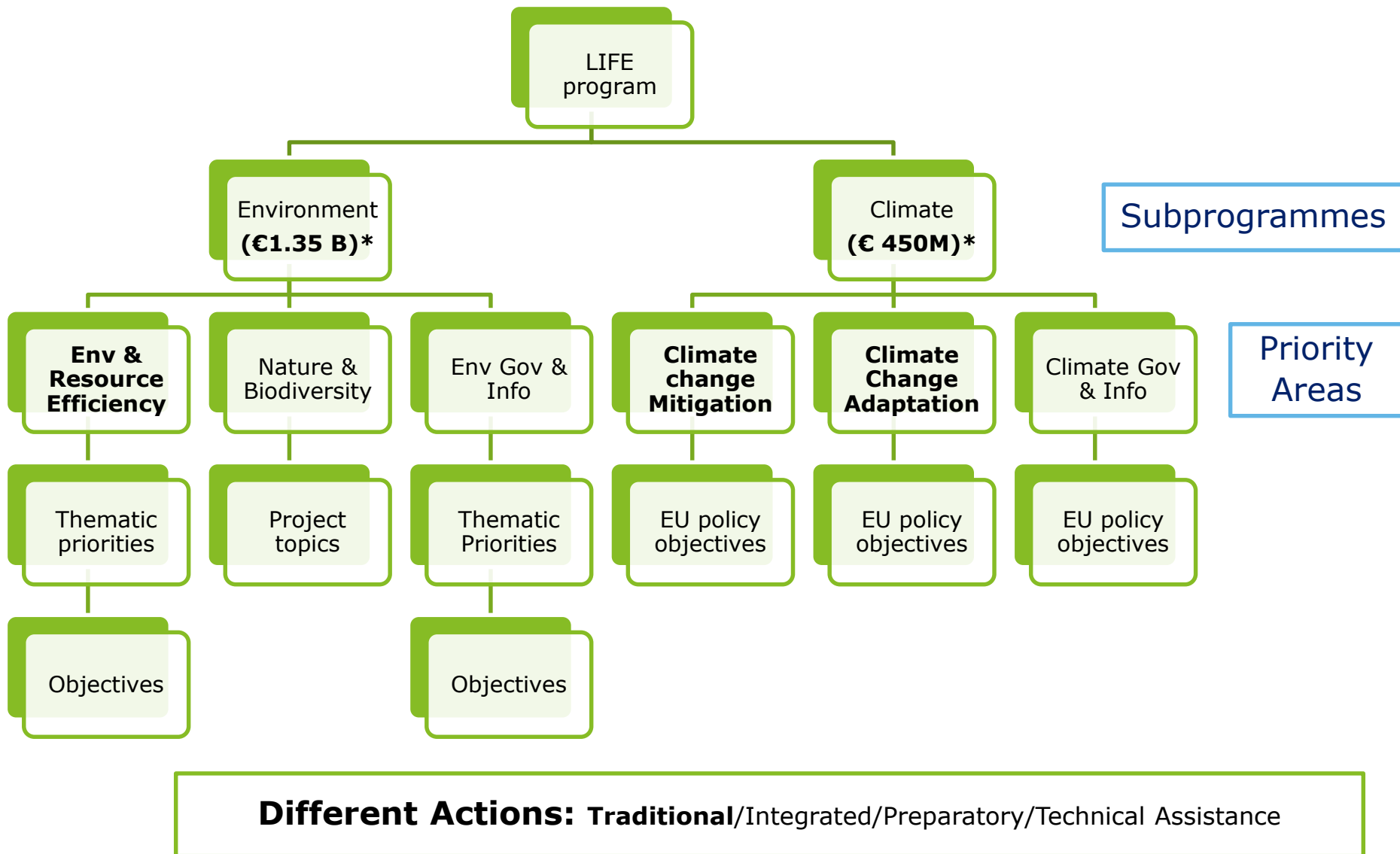
### How much can you get?



Up to **60%**  
of co-funding

# Il Programma LIFE 2014-2020

## Structure



# Il Programma LIFE 2014-2020

## Thematic priorities - overview

<b>Environment &amp; Resource Efficiency</b>	<b>Mitigation / Adaptation</b>
Lower consumption of water and raw materials	Energy efficiency
Better use of resources, circular economy	Reduction of GHG emissions
Reduction of waste / waste recycling	Fluorinated gas substitution
Replacement of harmful materials for environment and health	Conservation of natural carbon sinks
Improved air quality	Use of soil/Forest conservation
....	.....

# Il Programma LIFE 2014-2020

## Types of Projects

### **TRADITIONAL projects are:**

- ❖ **"pilot projects"** means projects that apply a technique or method that has not been applied or tested before, or elsewhere, and that offer potential environmental or climate advantages compared to current best practice and that can subsequently be applied on a larger scale to similar situations;
- ❖ **"demonstration projects"** means projects that put into practice, test, evaluate and disseminate actions, methodologies or approaches that are new or unknown in the specific context of the project, such as the geographical, ecological, socio-economic context, and that could be applied elsewhere in similar circumstances;
- ❖ **"best practice projects"** means projects that apply appropriate, cost-effective, state-of-the-art techniques, methods and approaches taking into account the specific context of the project;
- ❖ **"information, awareness and dissemination projects"** means projects aimed at supporting communication, dissemination of information and awareness raising in the fields of the sub-programmes for Environment and Climate Action.

INTEGRATED projects: means projects implementing on a large territorial scale, in particular, regional, multi-regional, national or trans-national scale, environmental or climate plans or strategies required by specific Union environmental or climate legislation, developed by Member States' authorities...

TECHNICAL ASSISTANCE projects: means projects providing, by way of action grants, financial support to help applicants prepare integrated projects

PREPARATORY projects: means projects primarily identified by the Commission in cooperation with Member States to support specific needs for the development and implementation of Union environmental or climate policy and legislation;

This is generally around 80% of submitted projects

# Il Programma LIFE 2014-2020

## General Features for Traditional Projects

### BENEFICIARIES

*(1) public bodies, (2) private commercial organisations and (3) private non-commercial organisations (including NGOs).*

### PROJECT BUDGET

There is **no fixed minimum size** for project budgets. While large ambitious projects (i.e. over 5,000,000 Euro total costs) have been financed several times in the past, small projects (i.e. below 500,000 Euro total costs) have seldom succeeded due to the limited output and consequently the low added value

Suggested: €1.5 – 2.5M

### CO-FINANCING RATE

For the duration of the first LIFE multiannual work programme for **2014-2017**, the maximum EU co-financing rate for "**traditional**" LIFE projects is **60%** of the total eligible project costs

### WHERE ?

LIFE projects shall take place in the territory of the European Union **Member States** (NB: only Israeli entities having their place of establishment within Israel's pre- 1967 borders will be considered eligible )

### LANGUAGE ?

The Contracting Authority strongly recommends that applicants fill in the technical part and especially the financial part of the proposal in clear English only, although they may also be submitted in **any of the official EU languages**, except Irish or Maltese.



# Il Programma LIFE 2014-2020

## Eligible costs

### To be eligible all costs must be:

- **actually incurred within the duration of the project**
- indicated in the **estimated budget of the project**
- in **connection with the project**
- **necessary** for its implementation
- **identifiable and verifiable**, in particular being **recorded in the accounting records** of the beneficiary and determined according to the applicable accounting standards of the country
- in compliance with the requirements of applicable tax and social legislation
- **reasonable, justified**, and comply with the principle of sound financial management, in particular regarding economy and efficiency.

Once the project has started only "actual" costs incurred must be used

Incurred costs must be supported by evidence that they are actual

### NOT ELIGIBLE COSTS

- return on capital;
- debt and debt service charges;
- provisions for losses, debts or other liabilities;
- interest owed;
- costs for EMAS and ECOLABEL registration procedures
- internal invoices
- doubtful debts;
- exchange losses;
- costs of transfers from the Agency/Commission charged by the bank of a beneficiary;
- costs declared by the beneficiary in the framework of another project receiving a grant financed from the Union budget
- .....

# Il Programma LIFE 2014-2020

## Eligible Costs

Type of cost	Eligible costs	N.B
<b><i>Costs of personnel</i></b>	<ul style="list-style-type: none"> <li>- <b>actual salaries</b> plus social security contributions;</li> <li>- <b>other statutory costs</b> included in the remuneration, provided that these costs are in line with the beneficiary's usual policy on remuneration;</li> </ul> Or for non-employees: <ul style="list-style-type: none"> <li>- costs resulting from specific work contracts</li> </ul>	<ul style="list-style-type: none"> <li>- Annual productive hours: A default value of <b>1720 total annual productive</b> hours is used</li> </ul>
<b><i>Subcontracting</i></b>	<ul style="list-style-type: none"> <li>- The cost respects the eligibility criteria</li> <li>- The "subcontract" is awarded in line with Art. II.9 of the grant agreement</li> </ul>	<ul style="list-style-type: none"> <li>- <b>Limited to 35% of the total budget</b> unless a higher level is justified</li> <li>- Subcontractor <b>invoices bear a clear reference</b> to the LIFE project</li> </ul>
<b><i>Travel and subsistence</i></b>	<ul style="list-style-type: none"> <li>- The costs respect the eligibility criteria</li> <li>- They are charged in accordance with the internal rules of the beneficiary</li> </ul>	
<b><i>Durable goods – Equipment or prototypes</i></b>	<ul style="list-style-type: none"> <li>- The accounting rules of the beneficiary in question classify the costs as durable good → <b>DEPRECIATION</b></li> </ul>	Please note that depreciation is limited to a maximum of 25% of the actual cost for infrastructure and a <b>maximum of 50% of the actual cost for equipment</b>

# Il Programma LIFE 2014-2020

## Eligible costs

Type of cost	Eligible costs	N.B.
<p><b><i>Durable goods – Equipment or Prototypes</i></b></p>	<p>- for prototypes, the eligible costs are equal to the actual cost of the goods</p>	<p>-Durable goods <b>purchased before the start of the project are not eligible for funding</b></p> <p>-Only the rate of actual use for the purposes of the project may be taken into account : Please note that in case the durable good is not allocated for 100% to the project, the (depreciated) costs submitted for reimbursement should be multiplied with the '<b>allocation percentage</b>' in line with the actual use.</p>
<p><b><i>Consumables and supplies</i></b></p>	<p>- respect the eligibility criteria</p>	<p>-Please note that they should not include costs for general office supplies which are deemed to be included in the overheads</p>
<p><b><i>Other costs</i></b></p>	<ul style="list-style-type: none"> <li>• costs of audit certificates</li> <li>• costs related to dissemination of information and reproduction</li> <li>• costs related to specific evaluation of the action</li> <li>• translation costs</li> <li>• subscription fees for fairs and events/conferences</li> </ul>	<p>- Other specific costs do not cover electricity or gas used for the running of the project as they are covered under the overheads</p>

# Il Programma LIFE 2014-2020

## Evaluation Criteria - Environment

Award criteria	Minimum pass score (*)	Maximum score
1. Technical coherence and quality	10	20
2. Financial coherence and quality	10	20
3. EU added value: extent and quality of the contribution to the specific objectives of the priority areas of the LIFE sub-programme for Environment	10	20
4. Contribution to the project topics	—	10
5. EU added value: multipurpose, synergies, and integration	7	15
6. EU added value: replicability and transferability	5	10
7. EU added value: transnational, green procurement, uptake	—	5
<b>Overall (pass) scores</b>	<b>55</b>	<b>100</b>

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

# Il Programma LIFE 2014-2020

## Evaluation Criteria - Climate

<b>Award Criteria</b>	<b>Minimum pass score*</b>	<b>Maximum score</b>
1. Technical coherence and quality	10	20
2. Financial coherence and quality	10	20
3. EU added value: extent and quality of the contribution to an increased climate resilience and/or to the reduction of greenhouse gas emissions	7	15
4. EU added value: Extent and quality of the contribution to the specific objectives of the priority areas of the LIFE sub-programme for Climate Action	7	15
5. EU added value: quality of multipurpose, synergies, and integration	7	15
6. EU added value: replicability and transferability	5	10
7. EU added value: transnational, green procurement, uptake	-	5
<b>Overall (pass) scores</b>	<b>55</b>	<b>100</b>

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

# Il Programma LIFE 2014-2020

## Evaluation TimeTable

### Environment

Date or period	Activity
12 September 2017	Deadline for applicants to submit proposals to the Contracting Authority
September 2017 to May 2018	Evaluation and revision of the proposals
May-June 2018	Signature of individual grant agreements
1 July 2018	Earliest possible starting date for the 2017 projects

### Climate

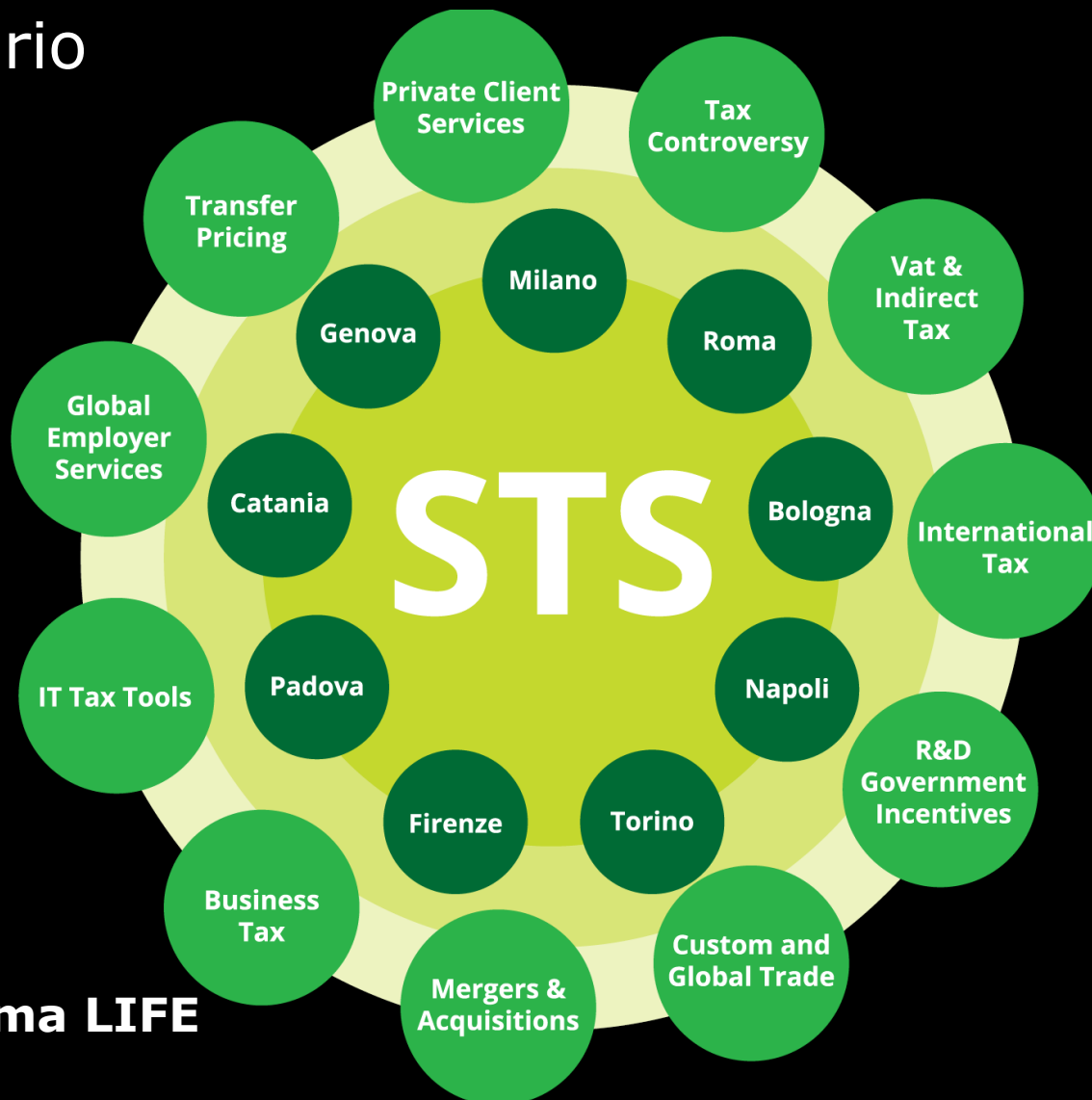
Date or period	Activity
07 September 2017	Deadline for applicants to submit proposals to Contracting Authority
September 2017 to May 2018	Evaluation and revision of the proposals
May-June 2018	Signature of individual grant agreements
15 June 2018	Earliest possible starting date for the Call 2017 projects

# Il Programma LIFE 2014-2020

## Main differences with H2020

	LIFE 2014-2020	Horizon 2020
<b>Projects</b>	Best practices, demo and pilot project for priority issues (water, waste air quality, etc.)	Applied research is part of the RIA activities, while IA are more focused on prototyping, demonstration and pilot.
<b>Topics</b>	Free areas.	The theme is not free, it concerns defined "areas" and topics
<b>TRL</b>	TRL ≥ 5 (TRL5 preliminary)	TRL3-5 for RIA / 5-7 for IA
<b>Beneficiaries</b>	There is not a minimum number of participants.	Minimum 3 participants from 3 Member States or Associates
<b>Consortium</b>	Transnational consortiums have additional points in the evaluation.	Merit-based evaluation.
<b>Funding rate and Overheads</b>	Funding rate of 60% (in specific cases 75% and 100%) and 7% flat rate of indirect costs.	Financing rate of 70% and 100%, and 25% flat rate of indirect costs.
<b>In addition</b>	It is required to meet EU and national priorities in specific areas (eg about water, nature and biodiversity).	It is compulsory to meet all the requirements of the H2020 Work Programme

# Studio Tributario e Societario



## Il Programma LIFE

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