

# Parks & Wildlife Finland

Mikko Tiira, Development manager

LIFE training

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METSÄHALLITUS

## Mikko Tiira, the LIFE line



- *Engaged with LIFE since 1999 - preparing first LIFE application*
- *WWF Finland, first NGO managed LIFE Project 2000 - 2003*
- *LIFE Monitoring Team (Astrale GEIE) 2005 - 2009*
  - *Finland, Estonia, Latvia and Poland*
- *Unofficial National Contact Point 2010 -*
- *LIFE trainer for National Info Days 2010 -*
- *Currently Development Manager at MHPWF (MH since 2010)*
  - *E.g. Project portfolio management, LIFE promotion (MH and National LIFE group)*
- *LIFE trainer for LIFE capacity projects and IP consultation*
  - *e.g. Denmark, Sweden, Estonia, Lithuania, Hungary, Ireland*
- *Managed 2 LIFE projects (other best of the best; Boreal Peatland LIFE)*
- *Involved with the preparation of several traditional LIFE projects (mostly Nature)*
- *Consultation of the ongoing LIFE projects at MH and beyond*
- *Development of LIFE management tools*
- *Midwife of Finnish LIFE IP (Freshabit)*

# Content

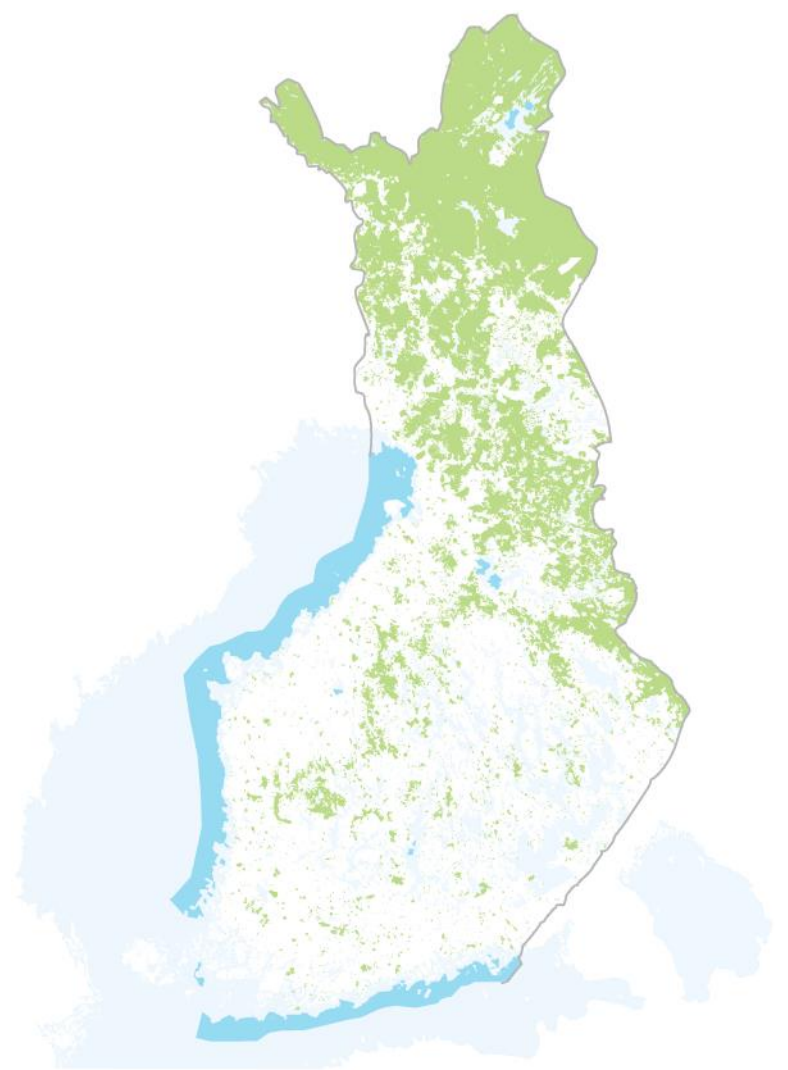
1. MH PWF in brief
2. LIFE projects of MH PWF
3. LIFE characteristics
4. LIFE technical and financial issues
5. Problems to avoid
6. How to manage LIFE projects
7. Good quality LIFE proposal with eProposal



# What is Metsähallitus?

A state enterprise governing all state-owned lands and waters.

- business activities include a forestry company Metsähallitus Metsätalous Ltd., seed production and selling of holiday plots and forest estates (Estate development)
- public administration duties and services are under Parks & Wildlife Finland -unit
- responsibility covers an area over 12 million hectares - one third of Finland's total area
- [www.metsa.fi/web/en](http://www.metsa.fi/web/en)



# Parks & Wildlife Finland

- Parks & Wildlife Finland (PWF) is a Metsähallitus unit responsible for public administration duties and services in the fields of:
  - nature conservation, cultural heritage
  - outdoor recreation
  - management planning
  - sustainable game and fisheries
- Parks & Wildlife Finland:
  - manages protected areas
  - maintains outdoor recreation facilities free for public, network of nature centers
  - guarantees sustainable hunting and fishing including permit sales



# LIFE projects in Finland

- Since 1995
- In total 50 LIFE projects
  - 21 CoB (Nature 19, LIFE co-op 1, LIFE IP 1)
  - 29 AB (Nature 25, Environment 2, Info 1 and BD 1)
- Total budget over 100M€ (EU share app. 55M€)
  - Total MHLP app 50M€ (EU share app. 28M€)
- Mostly habitat related but also species projects
- Currently involved in 9 LIFE projects (5 as CoB)
- Typically 3-5 beneficiaries but also very large consortiums; clear role and additional value (up to nearly 30 beneficiaries)
  - Regional Environment Authorities; private areas, permits
  - Universities, research institutes; monitoring, assessments
  - Forestry (public, private); protection and restoration
  - NGOs; volunteers, dissemination, nature education
  - Municipalities and ministries; mainly co-financiers, recreational facilities



# Typical content - usually quite conservative, lately more innovative but...

- Planning; management and species actions plans and technical/restoration plans (approval of the plans), training - *recently justifications needed e.g. for management plans*
- Supplementary inventories on habitats and species included indirectly affected (lately also cultural heritage) - *avoid showing you lack essential data, multipurpose*
- Restoration and management actions (implementing the technical plans) - peatlands, forests, eskers, broad-leaved forests, meadows, alien species eradication, also recurring actions for limited duration; *usually at tens of sites around the country, main bulk of the work, outsourced*
- Land purchase/one off compensation; *used as co-financing, both inside N2000 and new voluntary protection areas*
- Dissemination (exhibitions, leaflets, DVDs, social media...); *stakeholder approach, novel approaches culture and nature*
- Engaging volunteers, co-operation with NGOs; *camps, species protection, social media*
- Media work - social media, events, excursions, best practice guidelines
- Infrastructures; nature trails, camping sites, observation platforms, toilets; *10% and clear nature conservation and/or dissemination justification*
- Monitoring actions and effectiveness (more focus on socio-economic) - *universities, RIs*



# Habitat projects

- Peatlands (over 20)
- Boreal forests (app 15)
- Wetlands (app 10)
- Semi-natural grasslands
- Broad-leaved forests
- Eskers (sun exposed habitats)
- Sandy habitats
- Marine inventories
- Sustainable use (ENV)
  
- From few sites to over 100 N2000 sites
- Only 2 international (3rd in revision)



Suoverkosto-LIFE  
Boreal Peatland LIFE



Paahde-LIFE  
Light & Fire LIFE

Luonnonhoito-LIFE  
Species-rich LIFE



METSÄHALLITUS



# Species projects

- Lesser white-Fronted Goose (x3)
- Arctic fox (x2)
- Flying squirrel
- Wild forest reindeer (x2)
- Saimaa Ringed Seal
- Cray fish (info)
- Lady's Slipper
- Escape LIFE ;BD (ex-situ plant/moss species protection)
  
- 4 international species projects



# Integrated LIFE

- FRESHABIT LIFE IP NATURE
  - Road map to implementing the PAF
  - LIFE as a catalyst





# LIFE PROJECT CHARACTERISTICS

- General issues common for all
- LIFE NAT and BD specifics
- Administrative and financial issues
- Problems/ pitfalls to avoid



## LIFE PROJECT CHARACTERISTICS AND TIPS

- Logical story the starting point - *clear background, problems, objectives (current status and foreseen changes), actions for them, measurable effects and indicators, risks and challenges*
- Explain the links / dependencies between actions - *make a logical order, explain and visualise the logic, show expected results*



# LIFE PROJECT CHARACTERISTICS AND TIPS

- Project period up to 10 years, but usually 5-7 years Nature and 2-4 years ENV/CLIMA and INFO; *remember buffer period (6 months - 1 year; no actions required but coordination)*
- Provide *reasonable timetable* for actions and linked *milestones and deliverables*
- No budget limitations but over 10M€ projects rare; *value for money*
- Complementary funding properly justified i.e. why LIFE and not other EU funds; *check timing, no more funds, too low compensation, only parts can be financed*
- Pure research actions not favoured but OK if linked to the concrete actions or clearly justified for reaching the objectives; *up to applicant to justify, avoid loose ends...*
- Ongoing actions not eligible if not clearly modified or justified that would be continued without LIFE funding; *up to applicant to justify and explain, lack of resources possible, replicating long-term monitoring can be approved*



## LIFE PROJECT CHARACTERISTICS AND TIPS

- Actions and beneficiaries generally inside EU (exceptions apply in LIFE Nature and BD); *possible outside if measurable positive effects inside EU, up to applicant to justify*
- Sustainability of the results should be guaranteed and possible future funding convincingly explained; *avoid recurring actions with no clear continuity, explain how continuity guaranteed, actions can be repeated during the project to get the final outcome*
- Replicability and transferability should be included in the project and continue beyond the project period; *include these aspects in the project actions; training, dissemination to various policy and stakeholder levels*
- (True) international projects favoured; *added value to be explained, additional points*
- Indicative national allocations until 2017, after which merit only; *several countries with full allocations, affects...*





## LIFE PROJECT CHARACTERISTICS

- All beneficiaries *receive and invest; cash flow* only in beneficiaries' accounts
- 25% of the budget for concrete conservation measures and the actions needed for their implementation; *explain, avoid combinations*
- EU financing generally 60% (LIFE Nat max 75%)
  - 75% for priority species/habitats; provided 50% for concrete conservation measures
- Above 35% of external assistance costs and large infrastructure (over 500 000€) not (usually) eligible; *can be if justified in the proposal, ext. ass. no problem*
- Limitation of visitor infrastructure costs to maximum 10% of the total budget; *careful with the justifications; conservation measure or dissemination action*
- Overhead max. 7% on direct eligible costs excluding the land acquisition
- VAT eligible if non-recoverable and not related to public authority actions, VAT certificate from tax authorities and public authority action *justification from the beneficiary*





## LIFE PROJECT CHARACTERISTICS

- Actions generally: preparatory, concrete/implementation, monitoring, dissemination and management
- Few mandatory actions (monitoring indicators, socio-economic and ecosystem function assessment, audit and LIFE dissemination actions)
- Full-time project manager favoured; pay attention to the project management; *all beneficiaries need to invest in the technical and financial management*
- Income: profit rule, basically all income ok if does not exceed the own contribution
  - *Timber income can be used as own contribution provided both the expenses and income are included in the project*
  - *Explain how the income is used; to cover the costs of the harvesting and other project costs*





# LIFE PROJECT CHARACTERISTICS

- Call 2017
  - For actions using methods/methodologies derived from Horizon 2020 - *clear explanation how will be used and references to the relevant project(s)*



## SPECIAL FEATURES OF LIFE NATURE AND BD

- Species or habitat project; can be a combination
- Be clear between SCI and SPA; actions in SCI for habitats and actions SPA for birds and their habitats
- Actions for non SDF listed species/habitats not OK (unless competent authority committed to supplement before the end of the project)
- Recurring actions only limited duration (max 2/3 of the project duration)
  - New recurring actions with demonstrative value OK
  - Commitment for the continuity



## SPECIAL FEATURES OF LIFE NATURE AND BD

- Approval processes e.g. for management plans approved before the end date, new methods/recommendations adopted, relevant authorities supporting (form A8) - *always explaining the approval process and the link of the plan to the direct conservation benefits*
- Sustainability, private land owners: commitment min. 20 years for not jeopardising the results,
- Sustainability of the project results (usually clear inside N2000 areas), *consider who you need to address to reach sustainable results*
- Transferability: consider actions already during the project, training, seminars, guidelines, legal procedures...
- Replicability: where else and what other sectors can benefit, information exchange, training, seminars...



## SPECIAL FEATURES OF LIFE NATURE AND BD

- Land purchase for permanent protection OK if needed to reach the project objectives (check the checklist; answer to each point)
  - *Explain the acquisition methods!*
  - *Not possible between public bodies*
  - *Necessary for the concrete actions, also passive acquisition possible e.g. for species projects*
  - *Areas bordering targeted habitats/species occurrence sites; commitment for sustainability (conservation status to be explained, must be included to N2000 if targeting habitats and species for which N2000 is not considered sufficient)*
  - *Short term lease (max. project period) OK for demonstration/pilot actions*



## SPECIAL FEATURES OF LIFE NATURE AND BD

- Habitat actions outside N2000 possible in principle but
  - *Direct benefits to Natura to be proofed (e.g. coherence and connectivity)*
  - *Site actions also appropriate legal or contractual protection to guarantee sustainability (form A8 for completing during the project)*
  - *Exception for infrastructures linked to migration corridors; guarantee of sustainability*
  - *Note that for species actions explanation how guaranteed in long term is sufficient no obligation for legal protection*
- Species reintroduction possible (check the checklist; answer to each point)
  - *Feasibility (clear benefit, chance of success, financially viable, area under threat...)*



# BASIC ACTION STRUCTURE AND HINTS FOR LIFE NAT

## A -actions

- Preferably linked to C-actions
- Avoid data collection with no clear action to follow during the project
- Restoration/management plans... (additional inventories); permits

## B-actions

- Purchase, one-off compensation (typical cases); land swap (note the timing of the transactions)
- Necessary for securing the conservation values
- Short term (project duration) compensation for demonstrating of pilots
- Provide statement on the market prices

## C-actions

- Describe which habitats/species targeted (quantitative)
- Why infra/equipment/animals needed

*What*

*Why*

*Who*

*When*

*Where*



# BASIC ACTION STRUCTURE AND HINTS FOR LIFE NAT

## D-actions

- How you monitor the effectiveness of the project actions on the conservation issues targeted
- Assessment of the pilot and demonstration actions also with respect to replicability and transferability
- LIFE performance indicators (of F action)
- Socio-economic and ecosystem function assessment!

## E -actions

- Define by target groups starting with general dissemination
- Obligatory (www, info stands, Layman's report, After LIFE, networking)
- Small scale infra limited to max 10% of CA budget

## F-actions

- Table on the roles of the beneficiaries and management chart
- Action/description how reports are compiled



What

Why

Who

When

Where



# LIFE BASIC FINANCIAL AND ADMINISTRATIVE CONDITIONS

All based on

- LIFE+ regulation
- General conditions (Part A - Legal and Administrative Provisions Part B - Financial Provisions and Reporting)
- Financial and administrative guidelines

Check the LIFE homepage:

<http://ec.europa.eu/environment/life/toolkit/pmtools/index.htm>





# LIFE BASIC FINANCIAL AND ADMINISTRATIVE CONDITIONS

- Roles: Beneficiaries (CoB, AB), Co-financiers, Subcontractors
- Beneficiaries (legal person) registered in EU; public bodies, private commercial and private not commercial (incl. NGO)
- **All beneficiaries contribute own financing and receive EU funding (at least 1 euro)**
- Arrange a proper project management (book keeping, personnel)
- All beneficiaries jointly responsible
- No service or product procurement between beneficiaries



# LIFE BASIC FINANCIAL AND ADMINISTRATIVE CONDITIONS

## Personnel costs

- Daily rate based on actual salaries including obligatory social charges and effective working hours
- Service contracts - under condition of working in the participant premises and under its supervision (timesheets needed)
- Non-additional personnel salary costs: sum of public bodies' contributions must exceed by at least 2 % the sum of public body employees who are not considered 'additional'
- Additional' personnel includes all employees (permanent or temporary) of public bodies whose contracts or contract renewals start on or after the start date of the project or on or after the date of signature of the grant agreement (if this takes place before the project start date)



# LIFE BASIC FINANCIAL AND ADMINISTRATIVE CONDITIONS

2% rule (automatic in eProposal)

*Example of budget (sum of all public beneficiaries):*

**Personnel:**

<b>Non-additional staff*</b>	<b>105 €</b>
<b>Additional staff</b>	<b>20 €</b>
<b>External Assistance</b>	<b>50 €</b>
<b>Equipment</b>	<b>25 €</b>
<b>Total</b>	<b>200 €</b>

**Life contribution = 50% (100 000€)**

**but**

**Minimum own contribution from public beneficiaries**

**= 105 € + 2 % = 107,10 €**

**Maximum Life contribution**

**= 92,90 €**



# LIFE BASIC FINANCIAL AND ADMINISTRATIVE CONDITIONS

## Travel costs

- Follow the national/ organisational travel rules
- Indicate the rates used; ensure that same rates are used by each beneficiary
- Explain the reason for travels clearly; duration, how many persons, number of travels
- Usually between 6-9% of the project budget (Finland)
- Include travel costs for 2 to kick-off meeting (Brussels)



# LIFE BASIC FINANCIAL AND ADMINISTRATIVE CONDITIONS

## External assistance

- Follow the national tendering rules for public bodies
- Framework contracts OK; no need to tender just for LIFE
- Explain what is acquired, for what purpose and possible unit prices
- Indicate how the costs were estimated; *based on internet query, preliminary tendering, earlier similar cases etc.*
- No purchase of services or goods between beneficiaries (unless clearly void of profit, VAT)



# LIFE BASIC FINANCIAL AND ADMINISTRATIVE CONDITIONS

## Durable goods, infrastructure

- Include here if considered as capital expenditure and included in the inventory list
- Follow the tendering rules for public beneficiaries
- Note the depreciation rates for non-public/NGO beneficiaries; 50% for equipment and only 25% for infrastructure
- Explain what is acquired, for what purpose and possible unit prices
- Indicate how the costs were estimated; *based on internet query, preliminary tendering, earlier similar cases etc.*
- Remember to acquire at the early stages of the project; needed for project actions



# LIFE BASIC FINANCIAL AND ADMINISTRATIVE CONDITIONS

## Consumable material

- Do not include costs for general office supplies/gas/electricity since they are deemed to be included in the flat rate for the indirect costs (Overheads)
- Follow the tendering rules for public beneficiaries
- Catering (room rents to ext. ass.)
- Only for items 100% needed for the project
- Explain what is acquired, for what purpose and possible unit prices
- Indicate how the costs were estimated; *based on internet query, preliminary tendering, earlier similar cases etc.*



# LIFE BASIC FINANCIAL AND ADMINISTRATIVE CONDITIONS

## Other costs; miscellaneous costs

- Bank charges, conference fees, insurance costs
- Costs for translation, if needed, must always be reported in this category.
- Dissemination materials: purchase or printing dissemination materials/products...
- The cost of a bank guarantee
- Auditor costs
- And the normal justifications...





# LIFE BASIC FINANCIAL AND ADMINISTRATIVE CONDITIONS

## Eligible costs

- Directly linked to, and necessary for, carrying out the project, linked to objectives
- Reasonable and justified; cost estimation
- Incurred and recorded in the beneficiaries accounts during the lifetime of the project (except cost related to request for payment of balance & audit)
- Costs are identifiable and verifiable (recorded in the accounting system, project codes used)



# LIFE BASIC FINANCIAL AND ADMINISTRATIVE CONDITIONS

## Ineligible costs

- Recoverable VAT and VAT of public authorities (unless public authorities provide an official certificate stating that VAT cannot be recovered for costs related to the project, only relevant for non-authority measures); *provide statement*
- Costs incurred for the purchase of durable goods or communication material not bearing the LIFE logo (and the Natura 2000 logo, when applicable)
- Costs incurred for an action which benefits from aid under other Union financial instruments
- Costs related to management plans, action plans and similar plans, drafted or modified in the context of a LIFE project, if the related plan is not legally operational before the project end date
- Costs related to any action considered as a compensatory measure
- Exchange losses (*select the rate use method*)
- Inkind contribution.... and many more....





# LIFE BASIC FINANCIAL AND ADMINISTRATIVE CONDITIONS

## Flexibility rules

- Changes in provisional budget (transfer between or within cost categories) less than 20% of the overall estimated costs acceptable
- Costs inside budget category and between areas may be shifted between actions if targets are not jeopardised
- Check the changes with the CoB and Monitoring Team/EASME beforehand



## PROBLEMS TO AVOID AND WAYS TO AVOID

- Operations context/background not clear; *explain the current situation, problems and how/what kind of changes due to the project*
- Short cuts made in explaining; *proposal is written to an expert not understanding your country's situation*
- Actions not linked to objectives; *explain, provide the logic*
- Links between actions missing, no coherent story; *explain the links in actions*
- Actions vaguely described; *what, where, why, outcome*
- Expected results not clearly measurable, lack of quantitative aspects; *provide info in description and deliverables/milestones*
- Actions have only limited outcomes; locally important but not at EU level; *explain the EU added value, replicability, transfer to other locations*
- Missing evidence on the effects of the actions





## PROBLEMS TO AVOID AND WAYS TO AVOID

- Sustainability not addressed; *assurances from the private landowners*
- Consortium not right for solving the problem; *make the stakeholder analysis, who do you need for the project and after the project*
- Monitoring not clearly linked to the actions and effect of the project; *consider indicators per action, success of the action and effects*
- Dissemination and analysis of demonstration actions missing; *demonstration actions requires them both*
- Over ambitious both for actions and timetable; *check the time table, reserve buffer, analyse problems that could affect during and before*
- Project not related to the project topics or LIFE in general; *remember the project topics*
- Lack of commitment for permits, legal adoption of plans; *provide A8 forms or explain what you have done to reduce the risk*





## PROBLEMS TO AVOID AND WAYS TO AVOID

- Budget too vaguely described; *provide sufficient details, some info in technical and financial parts, provide breakdown and unit costs*
- 25% rule concrete conservation measures not fulfilled; *remember to explain your logic, explain how actions contributes*
- 2% rule i.e. too much permanent staff; *eProp calculates automatically*



## GENERAL HINTS

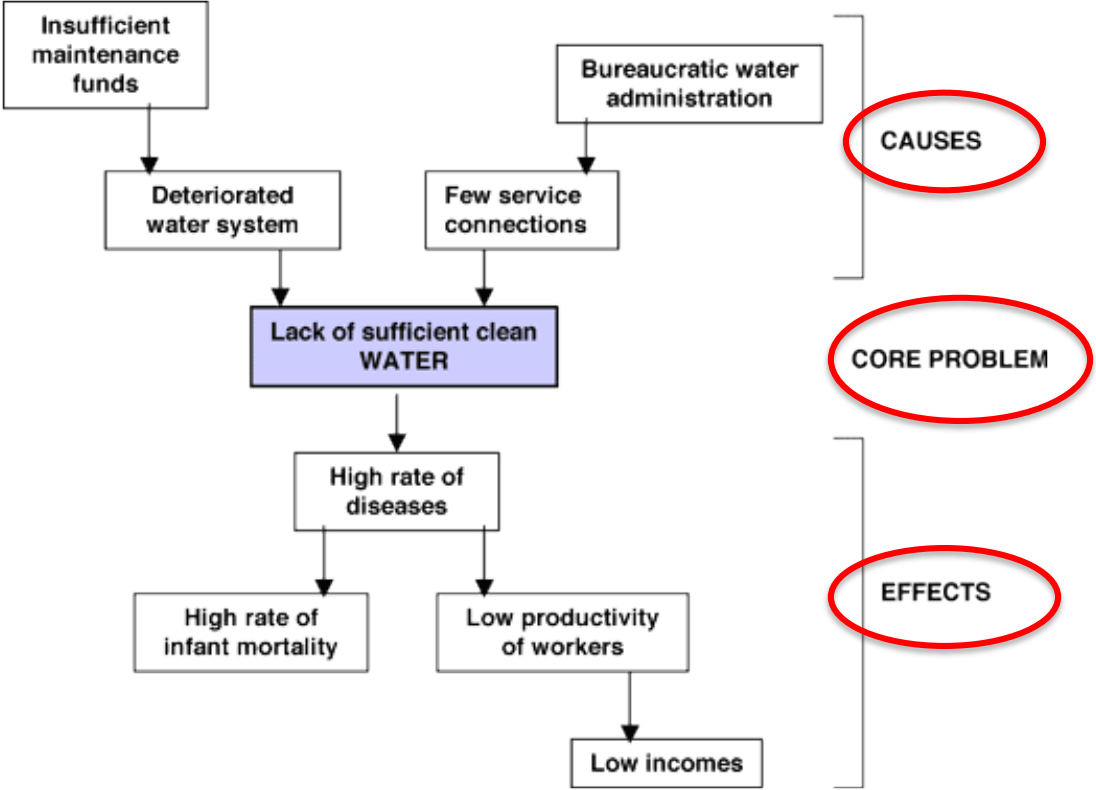
- Provide a *clear, logical and coherent story*; actions linked to objectives and related to clearly defined threats and problems, should lead to measurable conservation benefits
- Consider sustainability
- Address actions linked to transferability and replicability, EU ADDED VALUE
- Check that you engage the correct beneficiaries for reaching objectives
- Engage other beneficiaries at an early stage
- Analyse also which stakeholders are important to reach and influence
- Provide sufficient details for cost items
- Pay attention to the coherence between technical and financial parts
- Reserve enough time, invest in full-time project manager (if possible)
- Read the guidelines and address issues included in the them!
- Check the general conditions (rules of the game)

# GENERAL TOOLS FOR PROJECT PLANNING

- Problem tree
- Stakeholder analysis
- Logical framework



# BEFORE LOGFRAME - PROBLEM(S) TREE



# BEFORE LOGFRAME - STAKEHOLDER ANALYSIS

## Box A Key stakeholders

- high degree of influence on the project and high importance for the project success.

## Box B Keep informed

- high importance to the success of the project, but with low influence
- require special initiatives if their interests are to be protected

## Box C Keep satisfied

- high influence, can affect the project outcomes, but whose interests are not necessarily aligned with the overall goals of the project

## Box D Monitor

- low influence on, or importance to the project objectives

		Importance of Stakeholder			
		Unknown	Little / No importance	Some importance	Significant importance
Influence of Stakeholder	Significant influence	C		A	
	Somewhat influential	C		A	
	Little / No influence	D		B	
	Unknown	D		B	

# LOGICAL FRAMEWORK - LOGFRAME

## Why?

- Ensures that the project is logically structured
- Defining linkages between the project and external factors
- During implementation, the logframe serves as the main reference for drawing up detailed work plans, terms of reference, budgets, etc.
- A logframe provides indicators against which the project progress and achievements can be assessed
- It provides a shared methodology and terminology among governments, donor agencies, contractors and clients

Check e.g. <http://www.sswm.info/content/logical-framework-approach>

# LOGFRAME

**Goal:** overall objective that may be beyond the reach

**Purpose:** desired outcome the project will achieve

**Outputs:** Results of the project

**Activities:** Tasks needed to achieve these outputs. There may be several for each output.

**Inputs:** Means and costs, which are needed to carry out these activities.

Project Description		Objectively verifiable indicators of achievement	Sources and means of verification	Assumptions
1 ↓ Goal	What is the overall broader impact to which the action will contribute?	What are the key indicators related to the overall goal?	2 What are the sources of information for these indicators?	What are the external factors necessary to sustain objectives in the long term?
	What is the immediate development outcome at the end of the project?	Which indicators clearly show that the objective of the action has been achieved?	What are the sources of information that exist or can be collected? What are the methods required to get this information?	Which factors and conditions are necessary to achieve that objective? (external conditions)
	What are the specifically deliverable results envisaged to achieve the specific objectives?	What are the indicators to measure whether and to what extent the action achieves the expected results?	What are the sources of information for these indicators?	What external conditions must be met to obtain the expected results on schedule?
	What are the key activities to be carried out and in what sequence in order to produce the expected results?	Means: What are the means required to implement these activities, e. g. personnel, equipment, supplies, etc.	What are the sources of information about action progress? Costs What are the action costs?	3 What pre-conditions are required before the action starts?

# LOGICAL FRAMEWORK - LIFE VERSION

Overall objective: Goal + desired outcomes

Problems targeted: List the relevant problems

Objectives: Make sub-objectives

Problem	Objective	Actions	Outcomes	Indicators	Threats	Beneficiaries	Other stakeholders	Budget
Name	Name	Actions in LIFE categories (A – F)	Expected results for each action	Indicators of success and effectiveness		Who mainly responsible, who else needed	Who targeted (if needed)	Ruff estimates per budget category



# eProposal



## HOW TO (LIFE) MANAGE PROJECTS

- Define clear roles; reserve enough resources for the management
- Set up the project management, project manager and financial secretary
- Read the decision, application and the regulations/rules - ask the financier on any unclear issues
- Check the financial management requirements and discuss with the financial department; discuss with the financier on any unclear issues
- Check the reporting requirements; set reporting routine and methods; both technical and financial
- Organise internal and partner start-up meeting for setting up the rules your and the ones stipulated by the financier; cover technical and financial issues
- Follow the rules; the national, organization's and the financier's
- Organise regular project meetings, visit your partners and sites
- Collect data from partners regularly
- Be open and constructive with problems; discuss with the monitor/financier



# LIFE projects in Finland - organisation



## *National level*

- Chaired by MoE (NCP) and also MAF involved (co-financier)
- LIFE NATURE working group with all key beneficiaries - MHPWF, FEI, NRI, REG ENV, GFC, NGOs
- Meeting twice a year; spring and autumn
  - Discussing ideas
  - Coordination who makes the proposal and with whom
  - Experiences from ongoing projects
  - General comments on application round feedback

## *Role of MoE*

- Co-financier (30 - 80t€ per project), no financial assistance to proposal preparation
- Organising Info Days (1 day) together with PW&F - General info and Writer's workshop
- (PW&F unofficial assistance to all applicants, NAT, BD and related INFO)





# LIFE projects in Finland - organisation



## MH PWF

- Preparation of the project concept, project description approved by the board of P&WF
- Full-time project manager - at least 9 months (replication projects 2-3 months)
- Additional expert on budget and maps
- Focus on logical structure! - strategy
- Core concept from nature conservation - engaging other processes, whole house on board
- Team work; regional experts, regular Skype and thematic workshops (e.g. communication, monitoring, stakeholder involvement)
- Engaging partners through workshops; participatory methods, aiming at open process
- Tools for preparing budget and defining actions (A,C) per site (excel)
- Clear timetables - Site selection closed in May, application completed at least 3 weeks before DL
- Quality control, Final workshop - analysing the proposal with selection criteria



# LIFE TOOLS

## LIFE financial management

- Embedded in the financial management systems since 2010; careful coding and advising
- Full time project secretaries (work effort always budgeted as direct cost)
- All invoices checked and coded by expert, project manager, project secretary and approved by supervisor
- LIFE timesheets embedded in time registry system
- Yearly technical reporting from ABs - table format
- Financial management meetings with ABs at the start of the project!!!
  
- Link to financial [tool](#)
- Link to simple technical reporting [format](#)
- Link to time registry [system](#)



# LIFE BASIC FINANCIAL ISSUES FOR ONGOING PROJECTS

## Personnel costs

### Principles

Based on *actual* time devoted to the project



### Supporting documents

Timesheets (regularly signed by worker and superior, digital signing OK)

Based on actual gross salary / wages + *obligatory* social charges



Pay slips, annual salary documents, social charge documents , proofed by ledger books



# LIFE BASIC FINANCIAL ISSUES FOR ONGOING PROJECTS

## Travel costs

### Principles

Charged in accordance with internal rules of the beneficiary



### Supporting documents

Travel invoices with supporting documents

Journeys by car: based on distance and internal rules, logbook

- Costs incurred by employees (not by external consultants - ext ass. OR volunteer - OC)
- Not for journeys between home and work place



# LIFE BASIC FINANCIAL ISSUES FOR ONGOING PROJECTS

## External assistance

### Principles

Follow applicable rules on tendering

Includes short term lease of land (expires prior to project end date, for Life NAT only)



### Supporting documents

Tendering documentation

Detailed invoices issued by the sub-contractor, with clear reference to the LIFE project and to the purchase order or the contract

Clear info and tasks provided and dates



# LIFE BASIC FINANCIAL ISSUES FOR ONGOING PROJECTS

## Durable goods

- Charges relating to durable goods are eligible when the goods are:
  - Placed on the beneficiary's inventory of durable goods!
  - Treated as capital expenditure
  - Depreciated yearly
- Depreciation of durable goods already owned by beneficiaries at the start of the project is not eligible for LIFE funding
- Each beneficiary shall apply its internal accounting standard/rules to calculate the actual depreciation charges



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# LIFE BASIC FINANCIAL ISSUES FOR ONGOING PROJECTS

## Durable goods

- Exception for LIFE NAT
- Infrastructure, equipment :
  - 100% for public or non commercial beneficiaries
  - depreciated for other beneficiaries (25% / 50%)
- Reference to the project in the invoices (when possible, ask for new invoices)





# LIFE BASIC FINANCIAL ISSUES FOR ONGOING PROJECTS

## Land acquisition

- Land purchase, one-off compensation payment, land swaps (!)
- Approved for foreseen areas in the proposal
- Contracts (clause), parcel data, maps, area, taxes, costs, GIS data

## Consumable material / other costs

- Explicitly used for project purposes



# LIFE BASIC FINANCIAL ISSUES FOR ONGOING PROJECTS

## Ineligible costs

- Costs in any category of expenditure over and above that foreseen in the budget (budget transfers accepted in line with art II.22)
- Recoverable VAT and VAT of public authorities (unless public authorities provide an official certificate stating that VAT cannot be recovered for costs related to the project, only relevant for non-authority measures)
- Costs incurred in relation to activities not foreseen in the project
- Costs incurred for the purchase of durable goods or communication material not bearing the LIFE logo (and the Natura 2000 logo, when applicable)



# LIFE BASIC FINANCIAL ISSUES FOR ONGOING PROJECTS

## Ineligible costs

- Costs incurred for an action which benefits from aid under other Union financial instruments
- Costs related to any action considered as a compensatory measure
- Costs related to management plans, action plans and similar plans, drafted or modified in the context of a LIFE project, if the related plan is not legally operational before the project end date
- Exchange losses
- In kind contribution.... and many more....



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