

LIFE strategic projects

Bridge the gap between strategy and implementation,
but impact not entirely clear



EUROPEAN
COURT
OF AUDITORS

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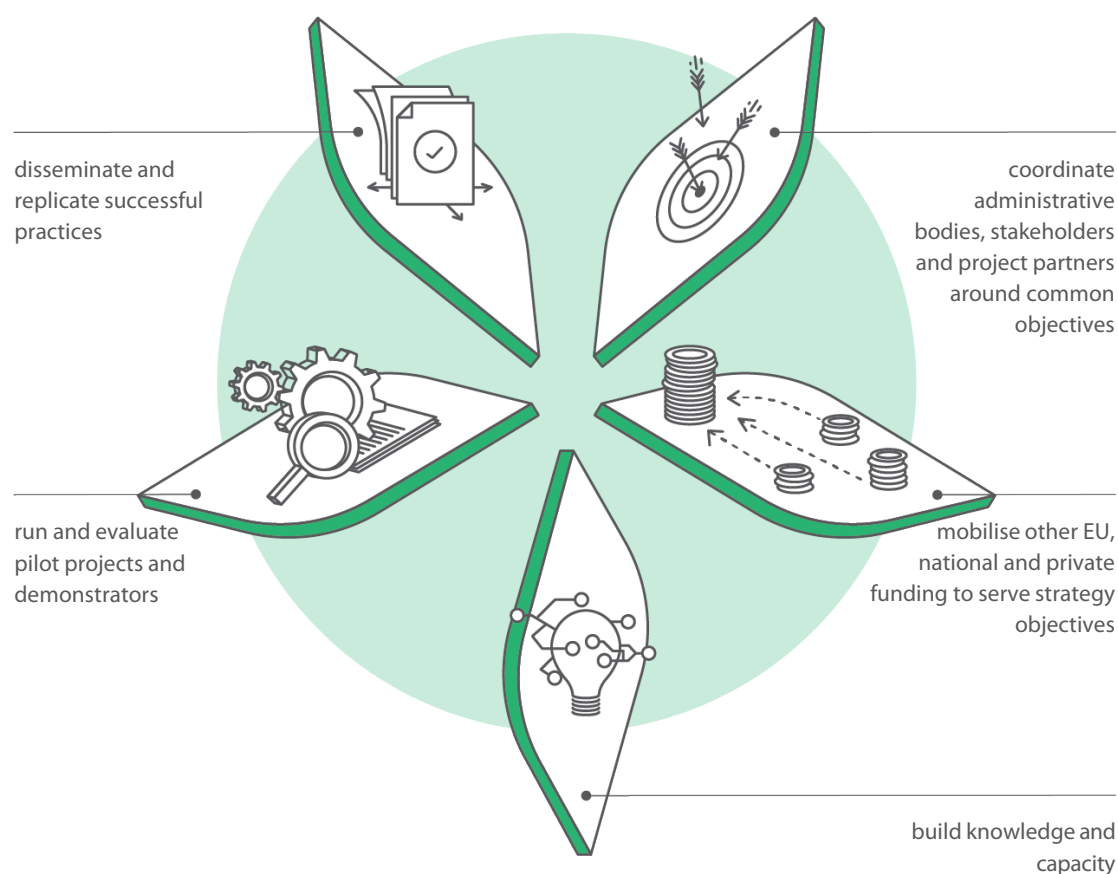
01

Main messages

Why this area is important

- 01** The LIFE programme, launched in 1992, funds projects supporting EU environmental and climate policies. It is managed by the European Commission and the European Climate, Infrastructure and Environment Executive Agency (CINEA), and supports initiatives such as the [European Green Deal](#) and the [EU's Biodiversity Strategy for 2030](#). For the 2014-2020 programming period, LIFE had a budget of €3.5 billion, which subsequently increased to €5.4 billion for the 2021-2027 period. LIFE has typically funded projects focusing on nature and biodiversity conservation or environmental and climate improvements.
- 02** In 2014, the Commission introduced LIFE integrated projects to the programme, followed by strategic projects as from 2021. The purpose of both project types (further referred to as “strategic projects”) is to help EU member states implement environmental and climate plans and strategies stemming from EU legislation on a wider territorial scale. They should tackle barriers to the implementation of the underlying strategies, and are usually coordinated by public administrations. They run on average for about eight years; typical activities are shown in [Figure 1](#).

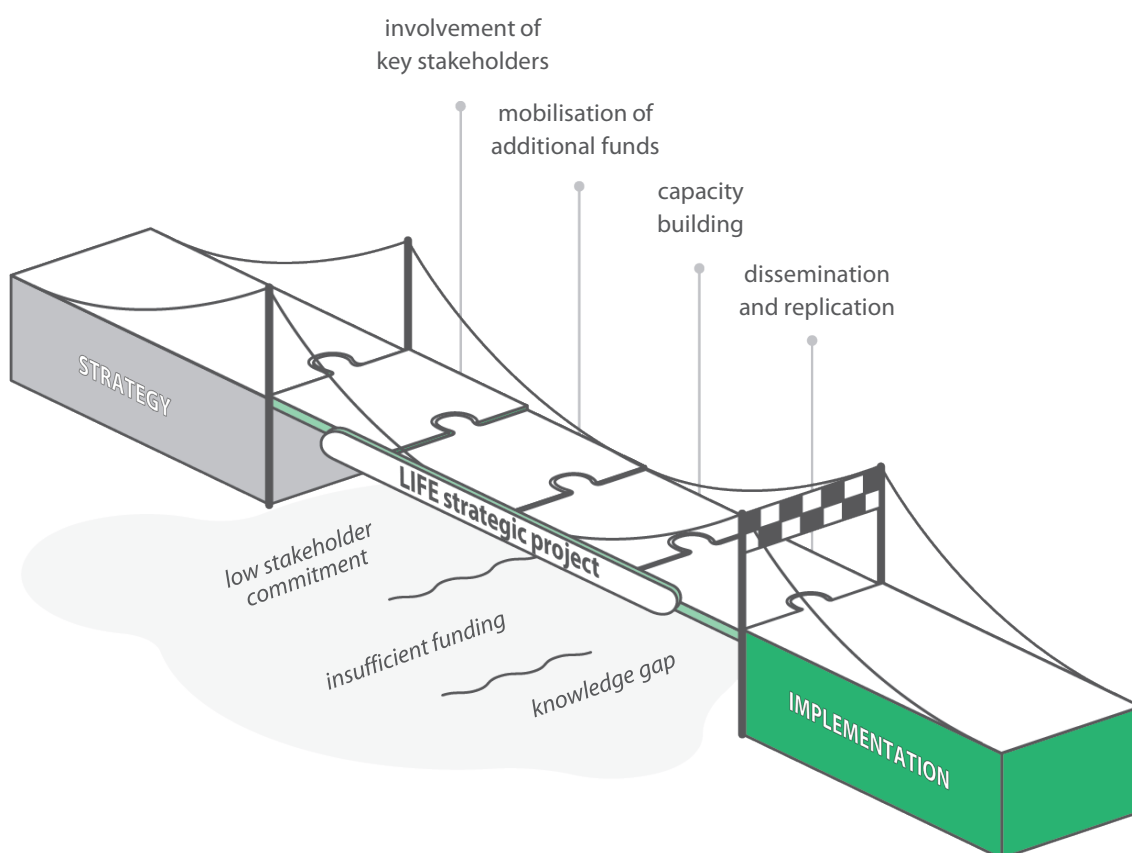
Figure 1 | Typical activities of LIFE strategic projects



Source: ECA.

- 03** LIFE provided €701 million for 70 strategic projects in the 2014-2020 programming period (between €7 and €16 million per project). In the 2021-2027 period, as of April 2025 a further 25 strategic projects have been allocated €436 million (between €10 and €30 million each).
- 04** LIFE strategic projects were introduced to catalyse the implementation of EU environmental and climate plans and strategies developed by member state authorities ([Figure 2](#)). The Commission also promoted them as a way of attracting additional funding in these policy areas. Deeming strategic projects effective, the Commission maintained their relative allocation within the LIFE programme for 2021-2027, while expanding the scope for their use.

Figure 2 | LIFE strategic projects aim to bridge the gap between strategy and implementation



Source: ECA.

- 05** Through this audit, we evaluated the effectiveness of LIFE strategic projects as a tool for helping member states implement specific key plans and strategies targeting the EU's environmental and climate objectives. Specifically, we examined whether the Commission had designed the strategic projects framework to serve its purpose effectively, and whether a sample of projects we selected for audit had achieved their objectives.
- 06** For our assessment we drew on the experience obtained and lessons learned from the 2014-2020 programming period, and we examined how these were incorporated into the design of strategic projects for 2021-2027. [Figure 3](#) shows how we collected evidence.

Figure 3 | We obtained evidence from various sources

REVIEW

of relevant data and documents, including legislation and annual work programmes for 2014-2020 and 2021-2027 periods

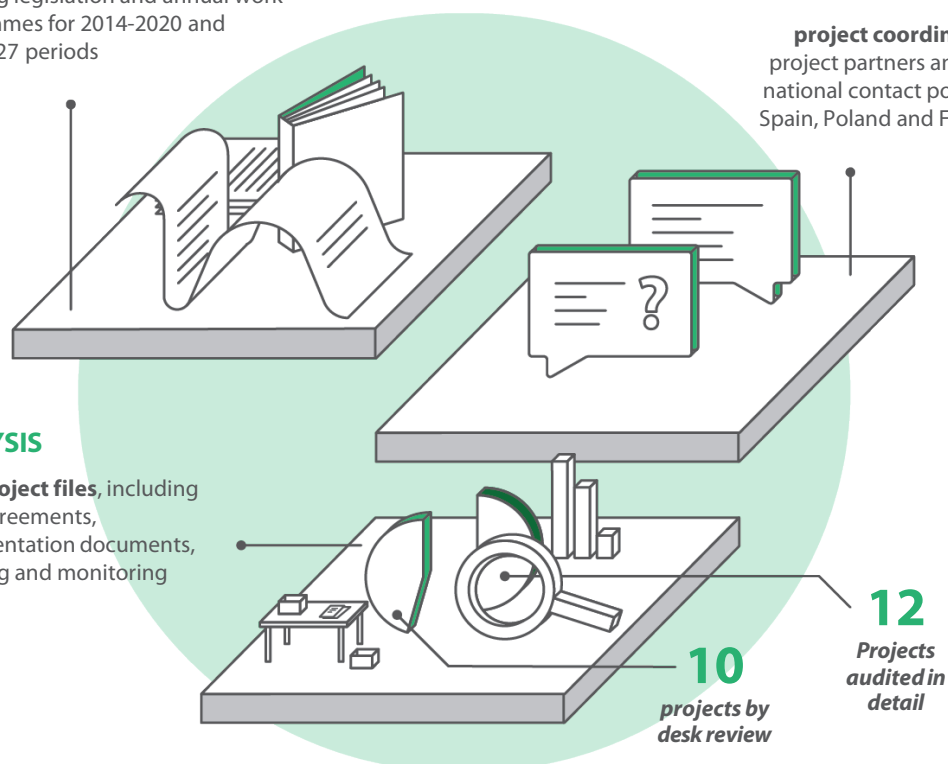
INTERVIEW

LIFE administrators at the Commission and CINEA

project coordinators, project partners and LIFE national contact points in Spain, Poland and Finland

ANALYSIS

of 22 project files, including grant agreements, implementation documents, reporting and monitoring



Source: ECA.

- 07** We chose this audit topic because of the considerable interest, among both key stakeholders and the general public, in environment and climate issues, as well as the wide range of important environmental and climate strategies being supported by LIFE strategic projects, and the significant share of those projects in LIFE funding. We published our only previous [report on the LIFE programme](#) 12 years ago. Through this new audit we expect to contribute to an understanding of the results of LIFE strategic projects. Our findings and recommendations will enable the Commission, CINEA and project coordinators to improve the effectiveness of their efforts to achieve the EU's environmental and climate objectives. For more background information, and details on the audit scope and approach, see [Annex I](#).

What we found and recommend

- 08** We conclude that, overall, LIFE strategic projects facilitate the implementation of member states' plans and strategies. They do this by involving key stakeholders, mobilising additional funding and promoting continuity despite national policy shifts and budgetary uncertainty. However, the selection process may not take account of member states' most

important environmental and climate needs, which reduces its capacity to identify and support the most impactful projects. We have identified inconsistencies in the way strategic projects report on mobilising additional funding and are disseminated on EU-wide platforms. Further, we found weaknesses in the arrangements for ensuring the sustainability of project results. Lastly, current monitoring approaches do not allow an adequate evaluation of the contribution made by LIFE strategic projects to the EU's environmental and climate objectives.

LIFE strategic projects provide valuable support overall, but there are shortcomings in prioritising needs

- 09** LIFE strategic projects were introduced at a time when a number of plans and strategies required by EU environmental and climate legislation were about to enter implementation. They allow for the involvement of key stakeholders, even though the entities actually implementing a plan or strategy are not always project beneficiaries. The purpose of doing this is to ensure that the underlying strategic needs and objectives are adequately addressed. As projects mobilise additional funding and span multiple election cycles, they generally provide a supportive framework for strategy implementation (paragraphs [15-22](#)).
- 10** LIFE strategic projects are eligible for support if they facilitate a strategy that has been officially adopted by a member state. The Commission may be involved in the development or adoption of member states' plans or strategies, depending on the relevant sectoral legislation. However, the selection procedure does not systematically include an assessment of the objectives and measures of the underlying strategies, as this is not required by legislation. The Commission is aware of the environmental and climate issues facing member states, but has not always factored them into the selection process (paragraphs [23-28](#)).



Recommendation 1

Better align LIFE strategic projects with known environmental and climate issues

The Commission should improve the alignment of LIFE strategic projects with member states' specific environmental and climate issues, such as those identified in environmental implementation reviews.

Target implementation date: December 2026

The full potential of LIFE strategic projects has not been unlocked, and their impact is not entirely clear

- 11** LIFE strategic projects are required to mobilise additional funding from a range of sources. Though all 22 projects in our audit sample engaged in this activity, the lack of specific guidance on what qualifies as mobilised additional funding, and insufficient checks by the Commission, prevents any meaningful assessment of the added value delivered in this way. When reporting the aggregate value of all funding mobilised by LIFE strategic projects, the Commission includes forecasts for ongoing projects rather than amounts actually spent (paragraphs [30-36](#)).



Recommendation 2

Clarify the concept of mobilising additional funding and improve reporting in this regard

To promote a coherent approach to mobilising additional funding and improve its reporting of aggregated values at programme level, the Commission should:

- (a) clarify what exactly constitutes mobilised funding – i.e. state the criteria for external funding to be considered mobilised by a given strategic project;
- (b) introduce checks to ascertain that strategic projects' reporting of mobilised additional funding is consistent with the criteria;
- (c) complement its own reporting of funding mobilised at programme level with data on actual spending.

Target implementation date: December 2026

- 12** The Commission has established several platforms for sharing knowledge and good practice on issues of the environment, climate and circular economy. However, of the 12 projects in our sample that we reviewed in detail, 10 did not use these platforms. The low utilisation rate observed in the sample hinders the dissemination of project results and the replication of successful outcomes across the EU (paragraphs [37-41](#)).



Recommendation 3

Promote the use of EU-wide platforms for dissemination and replication

To improve the dissemination and replication of good practices for strategic projects, the Commission should promote and recommend the use of existing thematic platforms, databases and tools for the preparation of new strategic projects and the sharing of results and lessons learnt.

Target implementation date: December 2026

- 13** The purpose of After-LIFE plans is to ensure that the benefits of strategic projects continue beyond the initial funding period. However, the effectiveness of these plans is limited by the lack of specific guidance on their content, the inconsistent involvement of implementing bodies, and the absence of accountability for their execution. Coordinators draft After-LIFE plans but do not necessarily manage their implementation or funding (paragraphs [42-47](#)).



Recommendation 4

Enhance the sustainability of strategic project results

To improve the impact of strategic projects and the sustainability of their results, the Commission should request that the authorities responsible for strategy implementation also be actively involved in developing and implementing After-LIFE plans.

Target implementation date: June 2026

- 14** Given that all LIFE projects – both standard and strategic – use the same indicators, the specific objectives of strategic projects, such as governance changes and stakeholder involvement, are not measured, and their achievements are not fully captured by performance reporting. As a result, despite the project-level indicators, it is difficult to monitor the performance of strategic projects at programme level. The assessment of their contribution to the EU's environmental and climate objectives is further complicated by the fact that, until interim values become available and are reported by project coordinators, evaluation of the LIFE programme relies on forecasts (paragraphs [48-52](#)).

A closer look at our observations

LIFE strategic projects provide valuable support overall, but there are shortcomings in prioritising needs

The concept of LIFE strategic projects supports the implementation of environmental and climate strategies

- 15** LIFE strategic projects should support the implementation of national, regional and local environmental and climate strategies. They should involve multiple public and private stakeholders to foster vertical and horizontal collaboration in the institutions concerned. In addition, they should mobilise additional funds to finance complementary actions to support implementation of underlying plans, action plans and strategies (all referred to in this report as plans and strategies). On this basis, we examined whether, in practice, the concept was able to accommodate multiple stakeholders and types of plans and strategies, and whether it has helped with strategy implementation. We also looked specifically at the design of the 22 projects in our audit sample (paragraph [14](#) of [Annex I](#)).
- 16** The concept of LIFE strategic projects was presented and discussed in the [impact assessment of the proposal for the 2014-2020 LIFE Regulation](#). The assessment highlighted the need for improved synergies and complementarity with other EU funds, improved implementation and integration of environmental and climate policies, and better governance, stakeholder engagement and knowledge sharing. It received support from member states and was subsequently included in the [2014-2020 LIFE Regulation](#). See [Annex I](#) for more details about the concept.

- 17** On average, strategic projects involve 18 partners, compared to just six in standard LIFE projects. The involvement of all key stakeholders is a prerequisite for a successful project. The involvement of the entities that are ultimately responsible for strategy implementation is particularly important, as it ensures that the needs and objectives of underlying strategies are adequately addressed. Overall, we found that key stakeholders were involved. However, six of the 22 strategic projects in our audit sample (four from 2014-2020 and two from 2021-2027) were not coordinated by the entity in charge of the underlying strategy, and in two cases (both from 2014-2020) that entity was not a beneficiary, despite the requirement for it to be one.
- 18** The strategic projects concept accommodates various approaches to their design. They may either be initiated by competent authorities or developed following input from civil society ([Box 1](#)).

Box 1

Design approaches to LIFE strategic projects

Poland: Bottom-up approach, influenced national legislation



The [Małopolska Region](#) project aims to improve air quality in Małopolskie. The project is an example of a bottom-up approach: the environmental non-governmental organisation Krakowski Alarm Smogowy raised awareness and inspired the project's creation to support implementation of the regional air quality plan.

The region has since participated as a leader and advisor in national working groups to develop measures against air pollution, such as nationwide standards for coal fuels and legislative changes that have allowed regions to introduce anti-smog resolutions.

Finland: Top-down national roadmap

A roadmap developed by the Finnish Ministry of the Environment (see screenshot below) serves as the basis for a top-down planning approach that uses LIFE projects to execute national strategies and ensures their timely preparation. The roadmap was first deployed during 2014-2020; so far, all the preselected strategies have been supported by strategic projects under LIFE.

Timeline for Strategic LIFE -projects	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
Freshabit 20 M€	2,9	2,9														
Circwaste 18,5 M€	2,3	2,3	2,3													
Canemure 15,3 M€	2,2	2,2	2,2	2,2												
Biodiversea 19,9 M€	fp	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5							
PlastLIFE 18,8 M€		cn fp	2,7	2,7	2,7	2,7	2,7	2,7	2,7							
Priodiversity Life 50 M€			cn fp	6,3	6,3	6,3	6,3	6,3	6,3	6,3	6,3					
ACE Life (20 M€)			cn fp	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5					
"Water basin management plans" Life (20 M€)				cn fp	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5				
Climate change adaptation" Life (20 M€)					cn fp	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5			
Strategic programme to promote a circular economy (20 M€)						cn fp	2,5	2,5	2,5	2,5	2,5	2,5	2,5	2,5		
Combined annual (mean) budget	7,4	9,9	9,7	16,2	16,5	19	21,5	2028 Next funding period								
% growth in relation to 2021		134	131	219	223	257	291									
	cn	Project preparation, cn=concept note submitted														
	fp	Project preparation, fp=full proposal submitted														
	2,7	Project ongoing, number indicates the mean annual budget in M€														

Source: ECA; Annex 1 to Harju-Autti, P., Sahla, M., Rinta-Kanto, E., [LIFE integrated projects – What did we learn? Assessment of EU LIFE integrated projects 2014–2020](#), Publications of the Finnish Ministry of the Environment 2023:9.

- 19** All of the 95 strategic projects that were still ongoing as of April 2025 were set to run over an extended period averaging approximately eight years. Long-term projects usually span multiple election cycles and bring stability to the implementation of strategy, notwithstanding the priority shifts resulting from political or budgetary changes ([Box 2](#)). Despite those shifts, none of the 95 projects has been cancelled.

Box 2

Example of the importance of LIFE strategic projects in times of changing priorities



[ACE](#), one of the Finnish projects that we audited, is supporting implementation of the national medium-term climate change policy plan in sectors where emission reductions are challenging. The project started in January 2024 and will run until December 2030 (EU contribution €12.0 million).

According to the project coordinators, ACE plays a key role in advancing Finland's climate policy, as national climate funding has been reduced and the Finnish Climate Fund has been abolished.

Source: ECA.

- 20** Strategic projects are required to mobilise additional funding to help implement the associated strategy. We found that the capacity of a coordinator to mobilise and manage additional funding is greater if at the same time it has the role of managing authority for an EU or national fund (**Box 3**), since managing authorities oversee the selection, implementation and financial management of the projects within a given programme.

Box 3

Example of leveraging funding for LIFE strategic projects



The scope of the [Intemares](#) project is to advance the Natura 2000 network in the Spanish marine environment through the application of “prioritised action frameworks”. The project began in January 2017 and will run until June 2026 (EU contribution €13.4 million).

The project coordinator is Fundación Biodiversidad, a public foundation under the Ministry for the Ecological Transition and Demographic Challenge. To leverage funding for the underlying strategy, the coordinator, as managing authority and intermediary body for the European Social Fund, the European Maritime and Fisheries Fund, the European Regional Development Fund, as well as national funding schemes, has ensured that calls for proposals address the project’s needs and objectives.

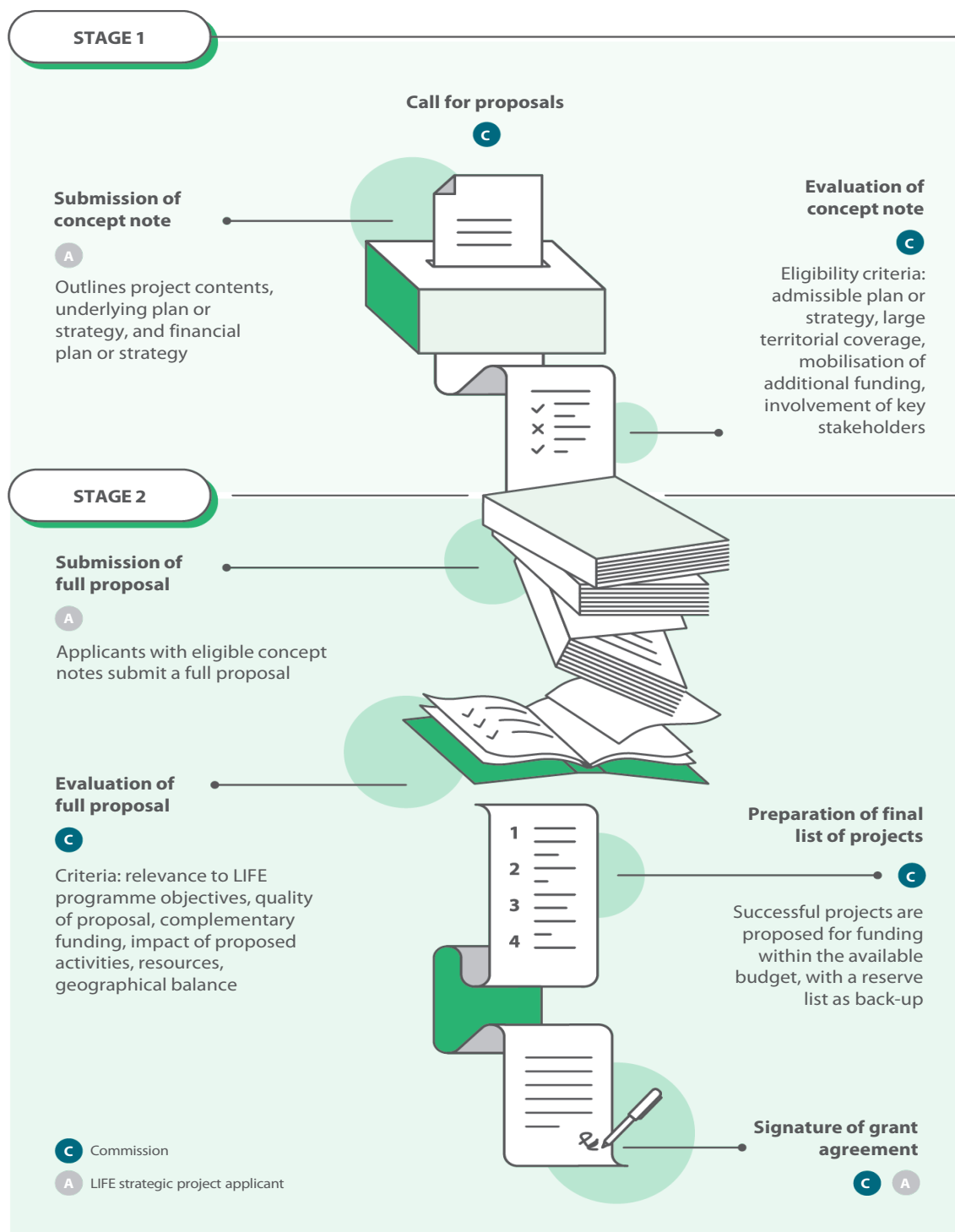
Source: ECA.

- 21** The Commission has put in place multiple options for assisting the bodies responsible for LIFE strategic projects, covering all stages from application to reporting. These options include technical assistance with drafting project proposals, the involvement of LIFE national contact points (NCPs), training for new project coordinators, and LIFE platform meetings.
- 22** We consider that these two main design elements – involvement of key stakeholders and mobilising additional funding – make strategic projects a supportive framework for the implementation of member state strategies. This is achieved in particular by fostering coordination among various levels of government and other actors around common objectives, while also mobilising additional resources to finance complementary actions that advance the implementation of plans and strategies.

Strategic projects are not always aligned with member states' most important environmental issues

- 23** When evaluating and selecting strategic projects for financing, priority should be given to those with the greatest potential impact. This means steering funding towards projects that aim to resolve known environmental and climate issues. To assess how the Commission prioritises the selection of strategic projects, we examined the environmental implementation reviews that were available at the time of each selection procedure. We also checked ongoing infringement procedures to identify which environmental and climate issues member states were known to be facing at that time. *Figure 4* shows how the Commission selects strategic projects for LIFE funding.

Figure 4 | Selection of LIFE strategic projects



Source: ECA.

- 24** We found that the selection procedure lacks a mechanism for systematically assessing the objectives and measures of the strategies which strategic projects are designed to implement. Depending on the applicable sectoral legislation, the Commission may contribute to the development or adoption of member states' plans or strategies, thereby offering a degree of assurance that they are relevant. However, this involvement does not

extend to all plans and strategies supported through LIFE. For the purposes of granting funding, the Commission considers it enough for a member state to have adopted a strategy.

- 25** The Commission recognises the environmental and climate issues facing member states in its periodic [environmental implementation reviews](#). The objective of these is to pinpoint and resolve key implementation deficiencies along with their root causes. The Commission published a first review in 2017, with updates in 2019 and 2022. In addition, where a member state is found to be non-compliant with EU legislation the Commission initiates an infringement procedure.
- 26** Of the 22 strategic projects in our audit sample, the Commission was aware of issues in nine at the time of evaluation ([Annex II](#)). However, information on the existence of specific environmental and climate issues in a member state is not factored into the selection process, and therefore not reflected in the evaluation score. For example, the evaluation of the projects addressing air quality in three Polish regions¹ did not take into account that the underlying strategies were targeting issues for which an infringement procedure was initiated in January 2009 (and was still open as of April 2025).
- 27** The selection process prioritises geographical balance, a principle which is embedded in the LIFE regulations for both 2014-2020² and 2021-2027³ and further developed in calls for strategic project proposals. The principle introduces a distributional component to the selection process, ensuring that proposals from member states without current strategic projects are given precedence provided they achieve at least the minimum score. We reviewed all 19 calls that were launched between 2014 and 2023, and found in four cases that the focus on geographical balance led to the approval of lower-scoring proposals from member states with no current projects.
- 28** The selection process does not establish a link to specific environmental and climate challenges that are known to be facing member states. Additionally, application of the principle of geographical balance weakens the focus on quality. These shortcomings reduce the capacity of the selection process to identify and support the most impactful projects.

¹ [Małopolska Region, AQP Silesian Sky, Podkarpackie](#).

² Article 4 of [Regulation \(EU\) 1293/2013](#).

³ Articles 9(5) and 14(h) of [Regulation \(EU\) 2021/783](#).

The full potential of LIFE strategic projects has not been unlocked, and their impact is not entirely clear

LIFE strategic projects are inconsistent in their approach to mobilising additional funding and disseminating results

- 29** Given the universal nature of environmental and climate objectives, it is important that beneficiaries can count on guidance regarding at least the key aspects of implementing strategic projects. Such guidance by the Commission would ensure consistency and guarantee comparable reporting from all member states. It should address essential elements of project design, such as the mobilisation of additional funding and dissemination activities.

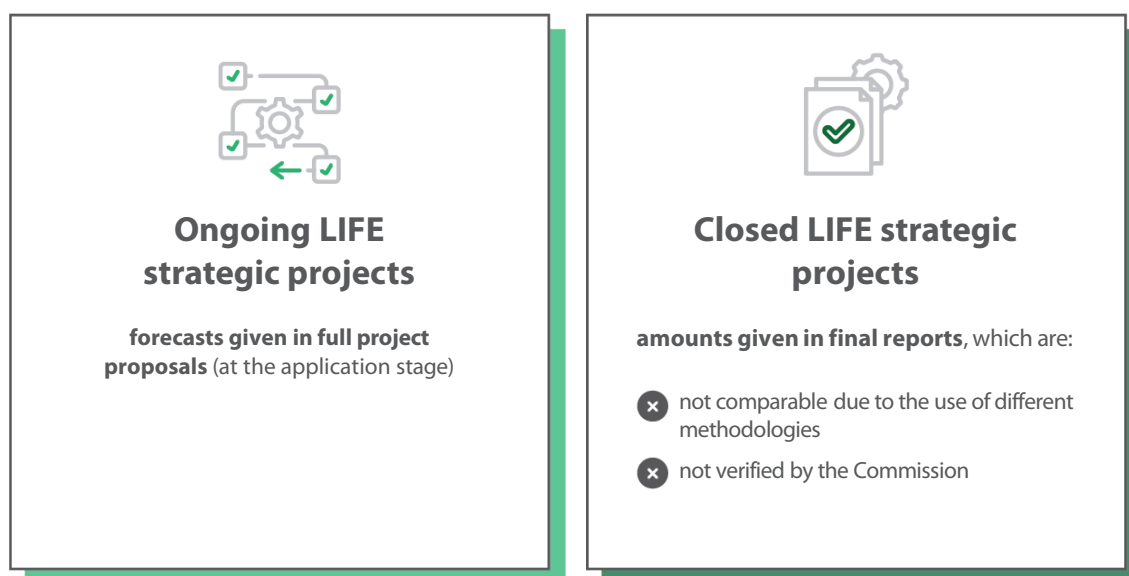
Mobilisation of additional funding

- 30** The LIFE regulations require strategic projects to mobilise additional funding from at least one EU, national or private source⁴. The purpose is to finance actions that are complementary to project activities and contribute to the implementation of the same strategy. We assessed whether and how the 22 projects in our sample mobilised additional funding. We also evaluated the reporting of mobilised additional funding and reviewed how the Commission ensures consistent and coherent reporting practices.
- 31** We found that all of the 22 projects mobilised additional funding – either by leveraging the capacity of their coordinators as managing authority for EU and/or member state funds, or by developing coordination mechanisms (e.g. meetings to coordinate policy, assess the coverage of calls for proposals, confirm the eligibility of project activities, etc.) with the entities responsible for suitable EU, national or private funding sources, or through a combination of both.
- 32** The Commission has not issued specific guidance on what exactly constitutes mobilised additional funding, specifically the extent of project coordinator’s involvement required for an investment to be considered as mobilised. Calls for proposals specify a timeframe that can be considered for the mobilisation of additional funding. The timeframe extends to money committed or spent even before a project was approved, as was the case for 17 of the 22 projects in our sample.

⁴ Article 2(d) of [Regulation \(EU\) 1293/2013](#); Article 2(2) of [Regulation \(EU\) 2021/783](#).

- 33** Each strategic project follows its own approach to identifying and reporting on mobilised additional funding. Of the nine projects from the 2014-2020 period which we reviewed in detail, in only two was the term “mobilised funding” exclusively reserved for investments which could be directly attributed to activities of the project and its coordinator. In the other seven, any funding occurring within the territorial or temporal scope of the underlying strategy was deemed to have been “mobilised”, whether or not it could be attributed directly to the project. This practice makes it impossible to demonstrate the added value delivered by the seven projects in terms of mobilising additional funding.
- 34** The Commission and CINEA do not verify whether reported additional funding was indeed mobilised by the strategic projects. We conclude that the amounts reported as “mobilised” are neither reliable nor comparable, so it is not possible to aggregate them in any meaningful way.
- 35** The Commission did publish aggregated figures in its evaluation of LIFE for 2014-2020, claiming that the 70 strategic projects funded in the 2014-2020 period “coordinated an additional €31.6 billion from a range of complementary funding sources”⁵. Similar information is published for the 2021-2027 programming period in annual [programme performance statements](#). We also consider these figures unreliable, since they were calculated as a sum of the very different values shown in [Figure 5](#).

Figure 5 | How LIFE strategic projects report mobilised funds



Source: ECA.

⁵ [SWD\(2024\) 198 final](#), p. 16.

- 36** All of the projects in our audit sample mobilised additional funding. However, we were unable to determine the precise extent of their contribution to strategy implementation because of the absence of clear guidelines defining the nature and purpose of such funding. Furthermore, as neither the Commission nor CINEA checks whether the additional funding reported by strategic projects was indeed mobilised by them, it is impossible to make a meaningful aggregation and assessment of their added value in this regard.

Disseminating results on EU-wide platforms

- 37** The 2014-2020 LIFE Regulation highlighted the role of LIFE projects in promoting environmental and climate change technologies⁶, and called on the Commission to work with NCPs on developing this aspect⁷. It emphasised the importance of disseminating and sharing the results of projects funded from LIFE to ensure that fresh knowledge and innovations were widely accessible and could be replicated or adapted by others. We examined how strategic project results were disseminated and replicated and what the Commission did to facilitate these processes.
- 38** The Commission and other entities engaged in all stages of the development of environmental and climate policies have established numerous platforms for information and exchange on issues of the environment (nature, biodiversity, nature-based solutions), climate (climate adaptation, including in the urban context) and the circular economy.
- 39** All 12 projects that we reviewed in detail have developed webpages on which they publish project results. They also share knowledge and results through numerous national and international conferences and working groups. They encourage project partners to join common forums and spaces for networking, especially across borders⁸. Nevertheless, the results of only two of these 12 projects ([Nadapta](#) in Spain, [Circwaste](#) in Finland) are available on the relevant EU-wide⁹ and national platforms, and the remaining project coordinators are not even aware that these platforms exist. We also found that none of the three NCPs whose activities we examined promotes use of the EU's platforms.

⁶ Recital 5 to [Regulation \(EU\) 1293/2013](#).

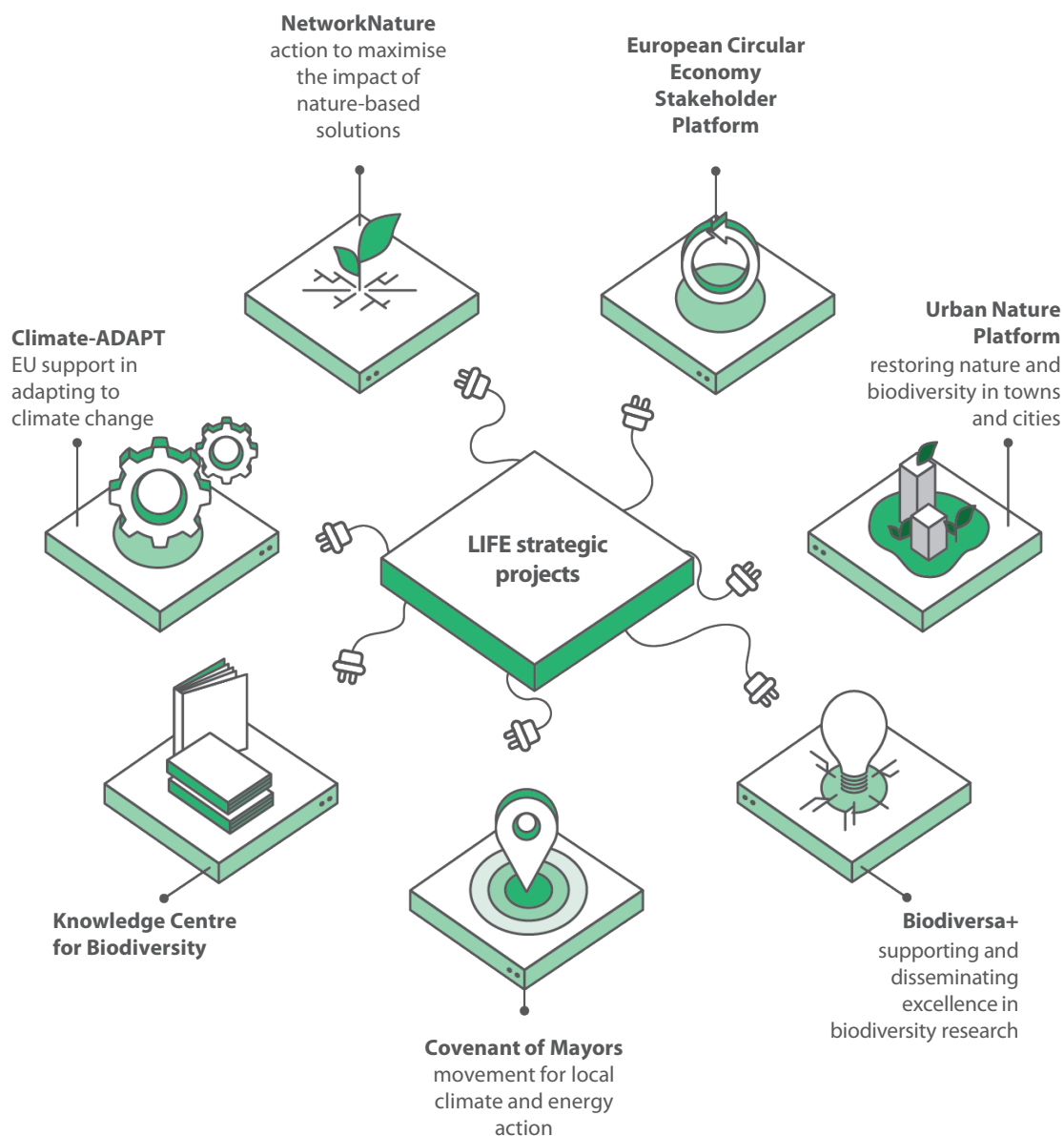
⁷ Recital 37 to [Regulation \(EU\) 1293/2013](#); recital 31 to [Regulation \(EU\) 2021/783](#).

⁸ Harju-Autti, P., Sahla, M., Rinta-Kanto, E., [LIFE integrated projects – What did we learn? Assessment of EU LIFE integrated projects 2014–2020](#), Publications of the Finnish Ministry of the Environment 2023:9.

⁹ [European circular economy stakeholder platform](#) and [Climate-ADAPT](#).

- 40** Although the projects we audited share their knowledge and results through their websites and partnership networks, they rarely seek the potential of EU-wide dissemination. As a result, most of the EU-wide thematic platforms that are suited for this purpose remain largely unused (*Figure 6*).

Figure 6 | EU-wide platforms rarely used by LIFE strategic projects



Source: ECA.

- 41** Dissemination is a key objective for LIFE strategic projects. There is a clearly stated need for collaboration between the Commission and NCPs to improve the dissemination of results, share experience and knowledge, and replicate good practice across the EU. However, the Commission does not promote the use of EU-wide dissemination platforms among NCPs and project beneficiaries.

Challenges exist in sustaining results

- 42** “After-LIFE” plans are the mechanism designed to ensure that the benefits of strategic projects extend beyond the initial funding period. The plans are a compulsory part of final project reporting. They should set objectives for the post-funding period, define a methodology for getting there, and identify further funding needs and sources of financing¹⁰.
- 43** We reviewed the existing methodology for After-LIFE plans, interviewed Commission and CINEA staff and project coordinators, and examined the After-LIFE plans published for two completed projects in our sample. At the time of the audit, no other projects that we reviewed in detail had yet produced an After-LIFE plan. **Box 4** describes the content of the two After-LIFE plans and gives an example of planning for sustainable outcomes.

Box 4

Examples of the sustainability of LIFE strategic project results



The [Circwaste](#) project implemented in Finland gathered municipal and national data to support, monitor and develop indicators for future monitoring of recycling and the circular economy. Work is continuing in the After-LIFE phase through the partnerships, networks and materials schemes that were established during the project, and has resulted in new projects and networks. A [hub for circular economy know-how](#) is at the service of businesses, administrations and private individuals. Other After-LIFE developments include, for example, the launch of new projects, a change in employment status for project staff (from temporary to permanent), the continuation of regional cooperation groups, and a new research, monitoring and indicator data platform to support research and development and decision-making.

¹⁰ European Commission, [LIFE reporting](#).



Freshabit, another Finnish nature conservation project, focused on restoring freshwater bodies and catchment areas. Its After-LIFE plan consists of two stages: (i) identify further development opportunities for monitoring, cooperation networks, operating models and status of habitats; (ii) identify new opportunities for intervention, implementing bodies and budget.

The project's After-LIFE actions include monitoring restoration impacts, creating a uniform data management system, guidelines, and public communication. Practical measures include managing catchment areas, improving habitats, restoring bird wetlands and protecting endangered species.

Three Polish projects implementing regional air quality strategies ([Małopolska Region](#), [AQP Silesian sky](#) and [Podkarpackie](#)) have confirmed their commitment to, among other things, maintaining the positions of trained eco-advisors, who will continue to provide local populations with professional support in securing subsidies to replace heating systems and improve building energy efficiency. They will also promote activities and investments to enhance air quality and reduce greenhouse gas emissions, and obtain external financial support for municipalities.

Source: ECA.

- 44** The After-LIFE concept is currently a “one-size-fits-all” approach that does not distinguish between strategic projects and standard LIFE projects, which are much smaller in scope and pursue different objectives. [Existing guidance documents](#) do not offer specific instructions tailored to strategic projects, and the available examples, based on standard projects funded in 2011 and 2013, are of little practical relevance to strategic projects.
- 45** The Commission is not in a position to enforce the implementation of After-LIFE plans, as there are no legal tools with which to ensure project activities continue once funding is over. The Commission can therefore only apply standard non-compliance procedures to ensure that project results are maintained. The lack of accountability for the content of After-LIFE plans increases the risk that project applications may promise more than they can deliver in terms of the sustainability of results.
- 46** Another weakness is that the authorities responsible for carrying out After-LIFE plans are not required to be involved in drafting them. Project coordinators prepare the plans, but there is a risk that managing budget and strategies may be the responsibility of other entities. For this reason, After-LIFE plans are aspirational rather than operational.

- 47** In conclusion, while the concept of After-LIFE plans is a valuable part of ensuring the sustainability of strategic projects, their effectiveness is undermined by the lack of specific guidance, the possibility of a disconnect between drafting and implementing bodies, and the absence of accountability for the plans' implementation. Because of these weaknesses, there is a risk that After-LIFE plans may fall short of ensuring the long-term sustainability of project results once LIFE funding is ended.

The contribution made by LIFE strategic projects to the underlying strategies and EU objectives is not clear

- 48** A well-designed reporting and monitoring system is necessary to assess the effectiveness of strategic projects. Monitoring and reporting should allow both for meaningful follow-up of progress and for an evaluation of the contribution made by projects to implementation of the underlying strategies and the EU's environmental and climate goals. We reviewed whether the project indicators provide relevant information for monitoring and evaluation, and how they feed into the overall evaluation of the LIFE programme.
- 49** Like standard LIFE projects, strategic projects are required to report on their results using a set of indicators at three stages: nine months after implementation begins, mid-way through, and at completion. In practice, they use the same indicators as standard projects. These focus on tangible and measurable results that are more typically produced by standard projects, such as the impact on a length of waterway or area of land. While some of these project indicators are relevant also for strategic projects, they are not suited to relaying information on the key objectives, which may relate to changes in governance, stakeholder management and involvement, capacity building and replication. The contribution made by strategic projects to implementation of these objectives is therefore not measured. The Commission has also reported on this issue in its annual [programme performance statements](#).
- 50** In addition to the standard indicators, each strategic project is monitored through customised indicators specific to its areas of intervention and needs. These indicators are developed by coordinators, and are periodically included in the interim and final reports submitted to CINEA. They feed also into the monitoring mechanism which coordinators devise to follow up implementation of their projects vis-à-vis their underlying plans or strategies. However, these monitoring mechanisms are inconsistent, each being developed with varying approaches and levels of detail. As a result, the overall contribution made by strategic projects to implementation of their strategies remains unclear. Although this information is available to the Commission and CINEA, because it is specific to individual projects it cannot be aggregated and used to evaluate them collectively or LIFE as a whole.

51 As well as the above, any assessment of the contribution made by strategic projects to the EU's environmental and climate objectives is also hindered by the methodology that has been put in place to monitor the performance of LIFE as whole. In LIFE, programme performance is evaluated as the sum of the project indicators for all funded projects, whether standard or strategic. This approach brings the following disadvantages:

- the project indicators are not suited to relaying information on the key objectives of strategic projects (paragraph 49);
- until interim values are available and reported by project coordinators, the evaluation relies on the values forecast at project completion; this applies to 19 of the 28 LIFE programme performance indicators¹¹.

52 Therefore, until a strategic project has been fully implemented, the LIFE programme evaluation relies on expected values, besides the actual interim results if available. The Commission acknowledges that this approach poses risks and limits to interpretation, as the expected results may not materialise¹². We raised a similar issue of reporting based on estimates rather than actual values in our special reports on the [Recovery and Resilience Facility's performance monitoring framework](#) and the [Green transition](#), published in 2023 and 2024 respectively. More than 11 years after strategic projects were introduced, the monitoring and reporting system fails to accurately reflect the contribution they make to the EU's environmental and climate objectives.

¹¹ See the "Other methodological comments" on LIFE indicators in the [performance data tables of the Commission's MFF performance reports](#), and the "Risks & limits and interpretation" column of the [indicator metadata for the 2021-2027 programme evaluation](#).

¹² Ibid.

This report was adopted by Chamber I, headed by Ms Joëlle Elvinger, Member of the Court of Auditors, in Luxembourg at its meeting of 12 November 2025.

For the Court of Auditors

A handwritten signature in blue ink, appearing to read 'Tony Murphy'.

Tony Murphy
President

Annexes

Annex I – About the audit

LIFE strategic projects – a bridge between strategy and implementation

- 01** The LIFE programme, established in 1992, is the EU's primary funding instrument for projects implementing EU environmental and climate policies¹. The programme supports key EU initiatives such as the [European Green Deal](#), the [Biodiversity Strategy for 2030](#) and the [Circular Economy Action Plan](#). During the 2014-2020 period, LIFE had a budget of approximately €3.5 billion in EU co-financing, which was increased for 2021-2027 to around €5.4 billion.
- 02** To facilitate the programme's implementation in all parts of the EU, each member state has set up a LIFE national contact point (NCP). These are administrative units tasked with promoting LIFE, supporting project applicants and coordinators and assisting in the dissemination and replication of project results across the EU. The activities of NCPs can vary significantly between member states, as shown in [Box 1](#).

¹ In the 2014-2020 programming period, LIFE was governed by [Regulation \(EU\) 1293/2013](#); for 2021-2027 the applicable rules are in [Regulation \(EU\) 2021/783](#).

Box 1

LIFE national contact points in Spain, Poland and Finland

In **Poland**, the National Fund for Environmental Protection and Water Management acts as NCP. It provides national co-funding for most LIFE projects, including strategic projects (up to 35 % of eligible expenditure), and plays a role in incentivising such projects.

In **Finland**, the NCP is part of the Ministry of the Environment, which drew up the national roadmap for LIFE strategic projects (**Box 1** in the main text). In 2023, it also published a [report containing self-assessments by 54 strategic projects](#), an initiative which reflects the NCP's role in planning and evaluation.

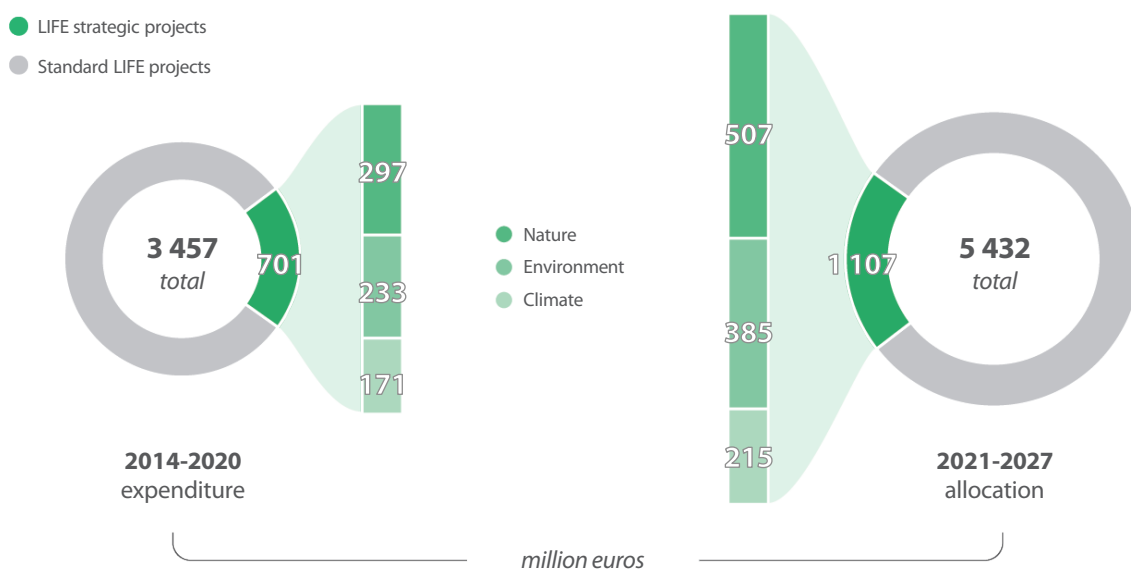
The **Spanish** NCP's work is carried out by two units at the Ministry for the Ecological Transition and Demographic Challenge. They provide assistance to LIFE project applicants and coordinators, but do not focus specifically on strategic projects.

Source: ECA.

- 03** The Commission introduced the concept of LIFE strategic projects in preparation for the 2014-2020 programming period. At that time, plans and strategies required by several EU environmental directives were scheduled to enter into implementation or their completion was not progressing sufficiently. For instance, the [Habitats Directive](#) was set to move from the designation of conservation sites to active management and restoration, and the operation of river basin management plans under the [Water Framework Directive](#) was also pending.
- 04** Strategic projects are large-scale (in particular regional, interregional, national or transnational) projects whose purpose is to advance the implementation of environmental or climate plans or strategies that were developed on the basis of specific EU legislation, other EU legal acts or, independently, by member state authorities. In the 2014-2020 programming period the blanket term was “integrated projects”, but for 2021-2027 these were divided into “strategic integrated projects” (focusing on environmental and climate plans and strategies) and “strategic nature projects” (emphasising nature conservation). Strategic projects must ensure the involvement of stakeholders and promote coordination with, and the mobilisation of, at least one other relevant EU, national or private funding source.

- 05** In the 2014-2020 programming period, LIFE provided €701 million for 70 strategic projects. In the 2021-2027 period, the corresponding budget is €1.1 billion, and so far 25 strategic projects have received €436 million in EU co-financing ([Figure 1](#)). EU contributions for individual projects ranged from €7 to €16 million in 2014-2020, and to date have varied from €10 to €30 million in 2021-2027.

Figure 1 | LIFE expenditure breakdown 2014-2027



Source: ECA.

- 06** In contrast to strategic projects, the usual aim of standard LIFE projects is to conserve a particular species or improve environmental conditions in a limited geographical area. The key administrative differences between the two kinds of projects are shown in [Figure 2](#).

Figure 2 | LIFE strategic projects vs standard LIFE projects

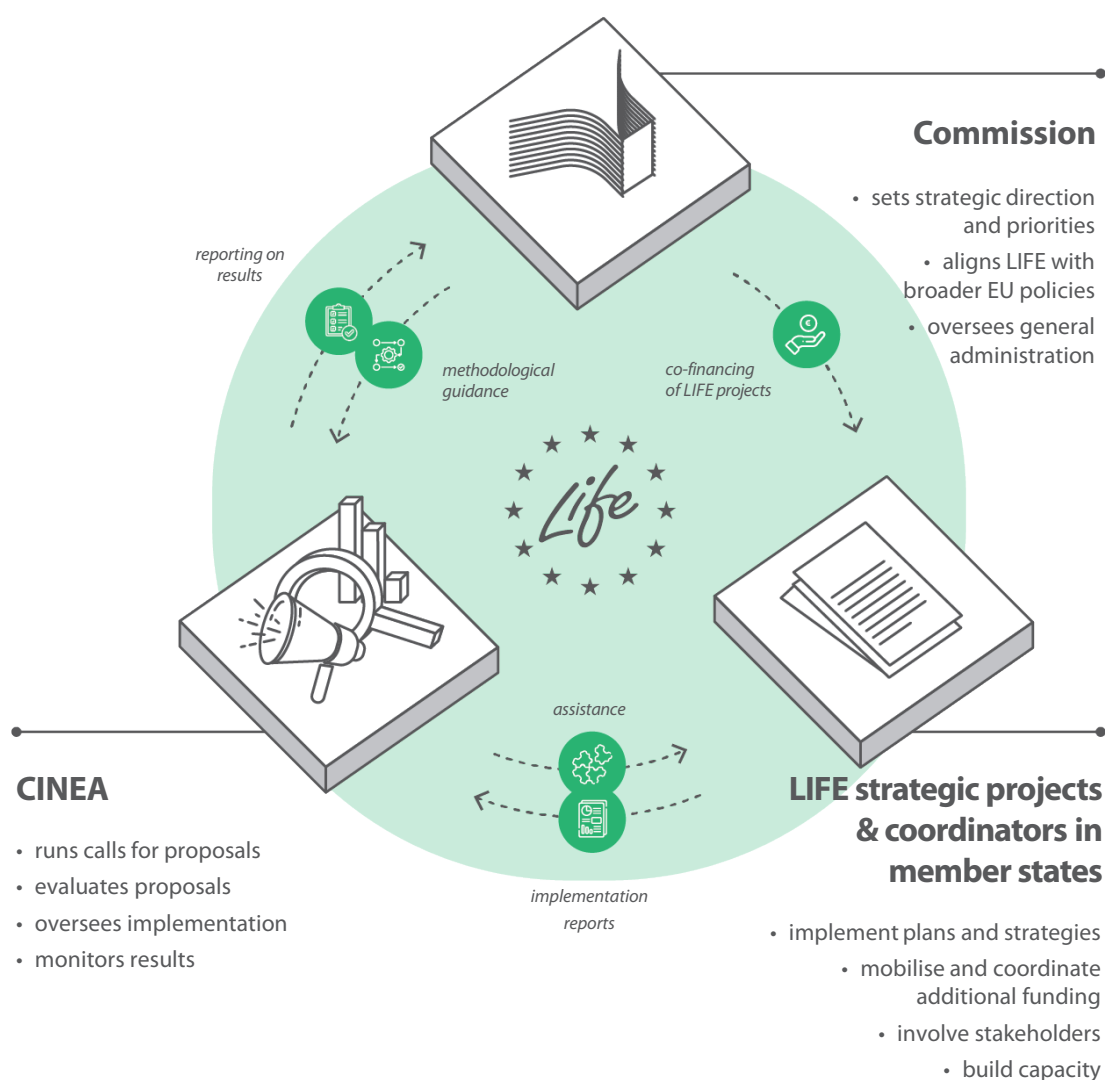
	Standard LIFE projects	LIFE strategic projects
 Average project duration	1 to 5 years	5 to 10 years
 Mandatory stakeholder involvement	✗	✓
 Mandatory link to strategy or plan	✗	✓
 Mandatory capacity building	✗	✓
 Mobilisation of additional funds	Not required	At least one other EU, national or private source
 Involvement of authorities	Not required	Entity in charge of strategy implementation involved in project management
 Project sustainability	Required for most projects	Required for all , including long-term commitment and capacity building

Source: ECA, based on Commission.

- 07** During the 2021-2027 programming period, the concept of strategic projects has been further developed to align it with key EU environmental and climate policies such as the European Green Deal. Funding has been increased, and the concept has been broadened beyond areas that were targeted in 2014-2020 (nature, water, air, waste, and climate change mitigation and adaptation). It now also includes additional plans and strategies such as the circular economy action plans, flood risk management plans, and climate-neutral cities plans and actions.

- 08** The Commission directly manages the implementation of LIFE, including strategic projects. The Climate, Infrastructure and Environment Executive Agency (CINEA) oversees most grants. Project monitors, which are external teams reporting to CINEA, assist project partners in complying with the LIFE programme requirements in areas such as financial reporting and indicators, and provide advice and clarification. The specific roles and responsibilities of EU and member state bodies involved in LIFE are shown in [Figure 3](#).

Figure 3 | Roles and responsibilities



Source: ECA.

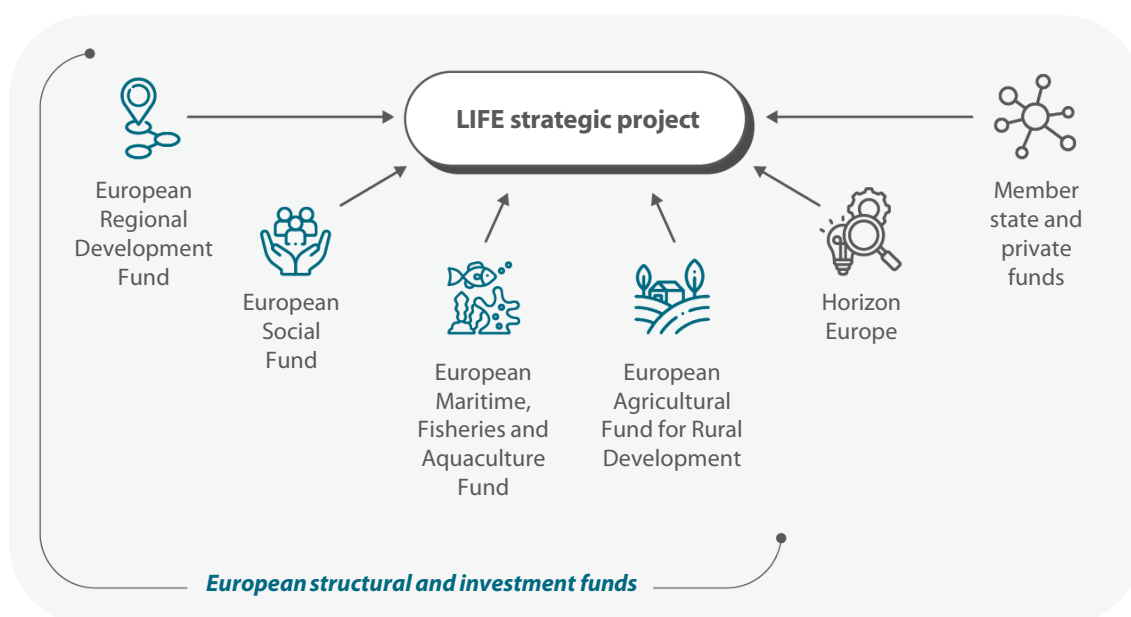
- 09** Part of the role of strategic projects in boosting the effectiveness of environmental and climate initiatives is to involve and create partnerships among a wide range of key stakeholders² that are potential beneficiaries of funding. These may include private companies, national, regional and local authorities, research foundations, civil society

² Recital 5 to [Regulation \(EU\) 1293/2013](#).

organisations (such as non-governmental organisations), and other bodies that are capable of building capacity and sharing knowledge. Calls for proposals will stipulate that the final project report include an 'After-LIFE' plan. The purpose of this plan is to ensure that achievements, such as cooperation among stakeholders and new or expanded capacities, are maintained beyond the project implementation period.

- 10** To help catalyse changes in policy development and implementation, strategic projects also promote and disseminate innovative environmental and climate change solutions and good practice³. The aim is to build replicable models for other regions and member states⁴. Lastly, catalysation also means mobilising and coordinating additional funding for complementary activities, in particular from other EU sources, such as agricultural, structural and research funds, alongside national/regional funds or private investment (**Figure 4**)⁵. The extent to which other EU funds are mobilised is taken into account when projects are being selected⁶.

Figure 4 | Examples of sources of complementary funding



Source: ECA, based on Commission.

³ European Commission, CINEA, [LIFE Integrated Projects](#), 2022, p. 1.

⁴ Ibid.

⁵ European Commission (2021), [Integrated projects](#).

⁶ Recitals 26-28 to [Regulation \(EU\) 1293/2013](#).

Audit objectives, scope and approach

- 11** The Commission promotes LIFE strategic projects to member states as a way of facilitating implementation of their environmental and climate plans and strategies. We specifically examined:
 - whether the Commission had designed the EU framework for LIFE strategic projects in such a way that they could contribute effectively to the EU's environmental and climate goals;
 - whether, so far, strategic projects have achieved their specific stated aims.
- 12** We assessed whether the strategic projects concept was based on needs identified for the LIFE programme and for the member states, making it fit for purpose. We then examined the extent to which strategic projects function as catalysts, focusing on areas such as their input in support of member state strategies, stakeholder coordination, capacity building, dissemination, the replication of results and the mobilisation of additional funding.
- 13** This report covers both the 2014-2020 and the 2021-2027 programming periods. We interviewed staff at the Commission and CINEA, and visited Spain, Poland and Finland for discussions with project coordinators and LIFE national contact points. We reviewed relevant documentation, including the LIFE regulations, impact assessments, ex-post evaluations, multiannual work programmes, calls for proposals and project files ([Figure 3](#)).
- 14** We sampled 22 strategic projects for audit from the total of 95 being funded by LIFE as of April 2025. We carried out a detailed review of 12 projects – four from each of the three selected member states. In each case, three projects came from the 2014-2020 programming period and were selected to ensure a balanced sample by LIFE sub-programme (nature/environment/climate), strategy level (national/regional/local) and maturity of implementation. The fourth project in each country was chosen from the 2021-2027 period. In other member states, we made a desk review of 10 further strategic projects due for completion at the end of 2024.
- 15** We did not assess the quality of the strategies underlying the 22 sampled projects. However, we looked for evidence that the Commission and CINEA had checked the relevance and quality of strategies when verifying the appropriateness of project funding from LIFE.

Annex II – Overview of the 22 LIFE strategic projects in our audit sample

Legend: yes no no data available coordinator partner neither fully partially												
		Key information		Selection	LIFE strategic project & underlying strategy			Mobilisation of funds		Implementation		
		Implementation period (years)	EU contribution (million euros)	Known issue at time of evaluation?	Number of partners	Area of strategy	Role of entity responsible for strategy implementation	Implementation of underlying strategy targeted fully or partially?	Only investments triggered directly by the project?	Excluding funding granted before project approval?	EU-wide platforms used?	Project end date unchanged?
AUDITED IN DETAIL	1		10		13	nature						
	2		9		7	water						
	3		8		6	climate change adaptation						
	4		10		69	air						
	5		10		24	climate change adaptation						
	6		6		84	air						
	7		7		30	nature						
	8		7		23	waste						
	9		6		22	climate change mitigation						
	10		8		28	climate change adaptation						
	11		10		69	air						
	12		7		54	climate change mitigation						
DESK REVIEW	13		6		22	nature						
	14		7		7	nature						
	15		9		5	water						
	16		6		2	climate change adaptation						
	17		7		32	waste						
	18		6		6	climate change mitigation and adaptation						
	19		8		7	nature						
	20		9		18	air						
	21		7		10	climate change mitigation and adaptation						
	22		7		7	air						

Source: ECA.

Abbreviations

Abbreviation	Definition/Explanation
CINEA	European Climate, Infrastructure and Environment Executive Agency
NCP	National contact point

Glossary

Term	Definition/Explanation
After-LIFE plan	Plan drawn up by a LIFE strategic project coordinator to ensure that the benefits of the project continue beyond the initial funding period.
Biodiversity	Variety of living organisms – within species, between species, and between ecosystems – in a given environment.
Capacity building	Process of enhancing and building the capabilities, skills and resources of individuals and organisations to achieve objectives.
Circular economy	Economic system based on reusing, sharing, repairing, refurbishing, remanufacturing and recycling materials in order to minimise resource use, waste and emissions.
Climate action	Action to address climate change and its impact.
Climate change	Changes in the Earth's climate that result in new long-term weather patterns.
European Maritime, Fisheries and Aquaculture Fund	EU fund that supports the EU's common fisheries and maritime policies and agenda for international ocean governance.
European Regional Development Fund	EU fund that strengthens economic and social cohesion in the EU by financing investments to reduce imbalances between regions.
European Social Fund	EU fund for creating educational and employment opportunities and improving the situation of people at risk of poverty. Superseded by the European Social Fund Plus.
European Structural and Investment Funds	Five main EU funds which together supported economic development across the EU in the 2014-2020 period: the European Regional Development Fund, the European Social Fund, the Cohesion Fund, the European Agricultural Fund for Rural Development, and the European Maritime and Fisheries Fund.
Horizon Europe	The EU's research and innovation funding programme for the 2021-2027 period.
Impact assessment	Analysis of the likely (<i>ex ante</i>) or actual (<i>ex post</i>) effects of a policy initiative or other course of action.
Infringement procedure	Procedure whereby the Commission takes action, in various stages, against an EU member state that fails to meet its obligations under EU law.
LIFE	Financial instrument supporting implementation of the EU's environmental and climate policy through co-financing of projects in member states.
LIFE strategic project	Large-scale project partly funded from the LIFE programme to implement a national or EU environmental or climate strategy or action plan.

Managing authority	National, regional or local authority (public or private) designated by a member state to manage an EU-funded programme.
Programme performance statement	Annex to the Commission's annual management and performance report containing an overview of the implementation and performance of all EU spending programmes, introduced for the 2021-2027 period.
Strategic project coordinator	Entity overseeing all aspects of a LIFE strategic project's management, including planning, execution, monitoring and reporting.

Replies of the Commission

<https://www.eca.europa.eu/en/publications/SR-2025-25>

Timeline

<https://www.eca.europa.eu/en/publications/SR-2025-25>

Audit team

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This performance audit was carried out by Audit Chamber I – Sustainable use of natural resources, headed by ECA Member Joëlle Elvinger. The audit was led by ECA Member Joëlle Elvinger, supported by Ildikó Preiss, Head of Private Office and Paolo Pesce, Private Office Attaché; Emmanuel Rauch and Ramona Bortnowschi, Principal Managers; Milan Šmíd, Head of Task; Angelika Zych, Magdeline Owusu Agyemang, Asimina Petri and Rogelio Abarquero Grossi, Auditors. Thomas Everett, Tanja Tschurtschenthaler and Tomasz Surdykowski provided linguistic support. Dunja Weibel provided graphical support.



From left to right: Tomasz Surdykowski, Magdeline Owusu Agyemang, Asimina Petri, Ildikó Preiss, Dunja Weibel, Milan Šmíd, Emmanuel Rauch, Joëlle Elvinger, Paolo Pesce, Angelika Zych, Thomas Everett and Tanja Tschurtschenthaler.

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The LIFE programme was set up to address various environmental and climate challenges facing the EU, including air and water pollution, biodiversity loss, and climate change. LIFE strategic projects support member states in implementing strategies to face up to these challenges. Our audit assessed whether these projects were designed to meet their objectives, and how this happened in practice. We found that LIFE strategic projects encourage cooperation and attract extra funding, but that there are shortcomings in prioritising needs, monitoring and sharing results. Furthermore, the impact and sustainability of project outcomes are often unclear. We recommend clearer criteria for choosing projects, better guidance, more sharing of good practices, and stronger plans to ensure results last beyond the funding period.

ECA special report pursuant to Article 287(4), second subparagraph, TFEU.



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