



REPLIES OF THE EUROPEAN COMMISSION

TO THE EUROPEAN COURT OF AUDITORS' SPECIAL REPORT

on **LIFE strategic projects**

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This document presents the replies of the European Commission to observations of a special report of the European Court of Auditors, in line with Article 265 of the [Financial Regulation](#). These replies are to be published by the European Court of Auditors together with the special report.

I. THE COMMISSION REPLIES IN BRIEF

The European Commission welcomes the European Court of Auditors (ECA) special report on the LIFE strategic projects.

The LIFE programme is the EU's funding instrument exclusively dedicated to environment and climate action. Created in 1992, the LIFE programme is designed to facilitate the transition to a sustainable, circular, energy-efficient and renewable energy-based economy that is climate-neutral and resilient. Its goals include protecting and improving the environment, halting and reversing biodiversity loss and addressing ecosystem degradation.

Its specific goals include: (i) developing and testing innovative technologies, solutions and approaches to meet EU environmental and climate objectives; (ii) supporting the development and implementation of related legislation and policies while improving governance and stakeholder participation; (iii) acting as a catalyst for widespread adoption of successful solutions, integrating them into broader policies and practices including by mobilising investment.

The Commission welcomes the ECA's positive finding that "the LIFE strategic projects facilitate the implementation of member states' plans and strategies [...] by involving key stakeholders, mobilising additional funding, and promoting continuity despite national policy shifts and budgetary uncertainty"¹.

The Commission acknowledges the ECA's recommendations and accepts them in full.

In response to the ECAs recommendation to better align strategic projects with Member States' environmental and climate challenges, the Commission will encourage Member States to integrate their national priorities into proposals for strategic projects. Furthermore, the Commission will examine the possibility of incorporating specific guidance in future calls for proposals to support this alignment.

Regarding the mobilisation of additional funding, the Commission notes that strategic projects have achieved particularly successful results, far exceeding the expectations set out in the LIFE Regulation. While the Regulation mandates that strategic projects promote the mobilisation of at least one additional funding source (whether EU, national, or private), these projects have demonstrated an even greater capacity by securing multiple funding streams, thereby significantly surpassing the minimum requirements established by the Regulation.

The Commission accepts and acknowledges that there is room for further improvements on reporting, sustainability and dissemination of results: standardising the criteria for reporting on additional funding mobilised; promoting EU-wide platforms for further dissemination; and encouraging engagement of relevant authorities in the drafting and the implementation of "after-LIFE" plans, as pointed out in the ECA observations and recommendations.

¹ See ECA observation 8.

II. REPLIES TO THE RECOMMENDATIONS

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 Commission **accepts** recommendation 1.

The Commission notes that the list of eligible plans and strategies is stated in the LIFE multiannual work programmes. These plans and strategies are prioritised based on a proposal from the Commission that is endorsed by Member States in the LIFE Programme Committee.

The Commission will encourage Member States to ensure closer alignment between strategic integrated project proposals and their national priorities.

Additionally, the Commission will examine the possibility of incorporating specific guidance in future calls for proposals to support this alignment.

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:

Target implementation date: December 2026.

a) clarify what exactly constitutes mobilised funding – i.e. state the criteria for external funding to be considered mobilised by a given strategic project.

The Commission **accepts** this sub-recommendation.

The Commission, in collaboration with CINEA, will develop a framework of criteria and guidelines with the aim of identifying and verifying external funding mobilised by strategic projects.

b) introduce checks to ascertain that strategic projects' reporting of mobilised additional funding is consistent with the criteria.

The Commission **accepts** this sub-recommendation.

The Commission, in cooperation with CINEA, will draft guidelines to ensure consistent and transparent reporting of external funding mobilised by strategic projects. The guidelines will allow the additional financial resources leveraged by strategic projects to be assessed in a coherent way.

c) complement its own reporting of funding mobilised at programme level with data on actual spending.

The Commission **accepts** this sub-recommendation.

The Commission proposes reporting at programme level on two distinct datasets – the initial funding estimates and the final data on funds mobilised as reported by the strategic project.

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.

The Commission **accepts** recommendation 3.

The Commission recognises that LIFE has an important role in facilitating the dissemination of project results and exchanges of experience, knowledge and best practice across the EU (recital 31, Regulation (EU) 2021/783). In this way, the Commission uses a wide range of digital tools and dissemination platforms to widen the reach of the insights gained from LIFE strategic projects. The results of LIFE projects are presented during events such as the LIFE Info Days, the Green Week and the Sustainable Energy Week and through the LIFE awards given to the best-performing projects.

Overall, the Commission is committed to promoting and recommending the use of existing thematic platforms, databases and tools for preparing new strategic projects and sharing results and lessons learnt. For that purpose, the Commission will communicate using these platforms, databases and tools in the call for proposals. It will also promote their use when the grant agreement is being prepared or projects are being implemented, if it is found that existing platforms and tools relevant to the project are not referred to in the proposal.

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.

The Commission **accepts** recommendation 4.

The Commission will request the authorities responsible for implementing the plans and strategies in the Member States to be actively involved in drawing up and implementing after-LIFE plans.