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OUTCOME OF PROCEEDINGS

From: General Secretariat of the Council

To: Delegations

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Subject: European Court of Auditors' special report No 25/2025 entitled "LIFE strategic projects – Bridge the gap between strategy and implementation, but impact not entirely clear"
- Council conclusions

Delegations will find in the [Annex](#) the Council conclusions on the European Court of Auditors' Special Report No 25/2025, as approved by the Council at its 4168th meeting held on 21 April 2026.

European Court of Auditors' special report No 25/2025: LIFE strategic projects – Bridge the gap between strategy and implementation, but impact not entirely clear

- Council conclusions -

THE COUNCIL OF THE EUROPEAN UNION,

1. WELCOMES the Court of Auditors' Special Report No 25/2025: LIFE strategic projects – Bridge the gap between strategy and implementation, but impact not entirely clear; RECALLS that, pursuant to the Treaties, the Commission is the institution that oversees the application of Union law under the control of the Court of Justice of the European Union.
2. STRESSES that LIFE strategic projects were created to catalyse the implementation of EU environmental and climate plans and strategies, and HIGHLIGHTS that these plans and strategies were, and still need to be, developed by the respective authorities of each Member State.
3. NOTES that the Court's audit focused on the review of relevant data and documents and on interviews with LIFE administrators and project coordinators, and analysed a total of 22 project files, of which 12 were audited in detail, and 10 were audited by desk review.
4. ACKNOWLEDGES the Court's conclusion that 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; and UNDERLINES that these findings underscore the importance of LIFE strategic projects in supporting the implementation of Union environmental and climate plans and strategies of each Member State.

5. FURTHER NOTES the Court's four main recommendations to the Commission:
- a) improve the alignment of LIFE strategic projects with member states' specific environmental and climate issues;
 - b) clarify what exactly constitutes mobilised funding and improve reporting in this regard;
 - c) promote and recommend the use of EU-wide platforms for dissemination and replication of good practices for strategic projects;
 - d) enhance the sustainability of strategic project results, requesting the authorities responsible for strategy implementation to be actively involved in developing and implementing After-LIFE plans.
6. ACKNOWLEDGES the importance of the abovementioned recommendations but also UNDERLINES the need to provide the necessary flexibility to the Commission and the national authorities in supporting the key priorities of all Member States with strategic projects, and in taking into account the wide range of environmental and climate issues during the design and implementation phases.
7. CALLS UPON the Commission to take into account the Court of Auditors' recommendations in its future management and implementation of the LIFE strategic projects, regardless of the future format of the programme.
8. FURTHER CALLS UPON the Commission to reflect on the importance, effectiveness, and added value of LIFE strategic projects and the LIFE programme as a whole, acknowledging their significant role in advancing Union environmental and climate objectives and the successful results they have achieved so far.
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