



LIFE Project Number
LIFE04 ENV/DK/000071

TECHNICAL FINAL REPORT

Reporting Date
28/03/2008

LIFE PROJECT NAME
**Dogme 2000 – a model for environmental management
at the municipal level**

Data Project

Project location	Denmark
Project start date:	01/10/2004
Project end date:	01/12/2007 Extension date: 01/12/2007
Total Project duration (in months)	38 months Extension months 0 months)
Total budget	€ 1,019,351
EC contribution:	€ 509,675
(%) of total costs	50 %
(%) of eligible costs	50 %

Data Beneficiary

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2. EXECUTIVE SUMMARY

Project objectives

The object of this project has been to develop the Danish model for environmental management on municipal level, Dogme 2000, to a level that can be used by other European municipalities to meet high standards for sustainability and to implement environmental management and reporting.

The outcome of the project was to establish and test a manual, consisting of a range of models and tools that can be used of European municipalities for inspiration to establish systems and ways for reducing environmental impacts and implement new methods to achieve a more sustainable performance for the whole community.

The project has achieved to produce and test the manual “Dogme 2000, A manual on municipal environmental cooperation in progress”, that can lead to a more sustainable community. The manual includes furthermore methods and indicators that can show how the progress to achieve a sustainable community can be followed and measured, and how the process can lead to new improvements.

Project methods

The project was established in October 2004 as partnership between the five original Danish Dogme 2000 municipalities; Albertslund, Ballerup, Fredericia, Herning and City of Copenhagen municipalities, and as external partners were Stad Neumünster (Germany) and Siauliai Municipality Administration (Lithuania) chosen. From January 2006 the two incoming Dogme 2000 municipalities Kolding (Denmark) and Malmö (Sweden) were actively cooperating with the project as observers.

The project has been organized with a Steering Committee, Project Owners Group, a Project Manager and a Project Secretary and development and testing were done through a set of five working groups on five central issues; Green Accounts, Chemical Plan, Anchorage, Audit and Dissemination. Furthermore the working group on Audit has done a comparison of the Dogme 2000 model with the Eco-Management and Audit Scheme from the European Union. The results from the five working groups have been the input to the manual “Dogme 2000, A manual on municipal environmental cooperation in progress”.

Problems encountered and dissemination

One of the dominant problems has been to anchor Dogme 2000 in the interest groups; politicians and employees in own municipalities, local citizens and business communities, that actually were pointed out to be target groups, and there have been done a lot to solve these problems. A method used to solve the problems has been using a very broad and intensive dissemination effort in the involved municipalities and also towards relevant external partners. Another effort has been made by using articles and participation on conferences with presentations and posters.

3. INTRODUCTION

Municipalities play increasing roles in the environmental impacts in Europe due to the increasing populations and consumption and are natural central players in local environmental activities. Furthermore their roles and tasks have become more complex and versatile, because municipalities are responsible for both compliance with environmental legislation and promotion of environmental activities such as sustainable planning and development and cooperation with local Agenda 21 groups.

From this follows that many municipalities feel a need for management systems to give the needed order of priority and coordination of all of the many activities and tasks. And due to the public concern and awareness on the increasing impacts there is a need for continuous observation and documentation of activities and results.

In 2000 five Danish municipalities developed and politically adopted the Dogme 2000 model, and the model is based on some few and simple concepts that can be further reduced to the three simple Dogmas, i.e. basic, extensive and indispensable rules:

1. Human impact on the Environment must be monitored and measured
2. An Agenda 21 plan must be drawn up
3. Environmental work must be locally anchored

The three dogmas are described in the statutory document for the Dogme 2000 cooperation, or the statute for the cooperation. Here is described the conditions for and the obligations in the Dogme 2000 cooperation, and all the member municipalities. City Councils have adopted the statutory document. One obligation for members of the Dogme 2000 cooperation is, that there has to be continuous environmental improvements. Improvements are in this case not just improvements in the municipals own environmental performance but improvements in the environmental performance from the whole municipal area.

The Dogme 2000 model has been of great significance to the participating municipalities in there daily work for a more sustainable planning and development and for documentation of this. Among the results adoption of green procurement policies, guidelines for sustainable new construction, sustainable adoption of “Agenda 21 plans” for the entire municipalities and implementation of environmental management systems complying with the EMAS regulation in a range of institutions. However, several of the environmental activity areas; chemical substances, Green Accounts, organic food in municipal canteens and other servings, anchoring of environmental awareness and environmental audits on city level have been proven difficult to manage in the same way, because knowledge and specific guidelines for the municipal activities are lacking.

Through this project the Dogme 2000 model has been further developed and tested in cooperation with other European cities. The results and tools have been described in a Dogme 2000 manual, so the model can be passed on to municipalities in rest of the European Community and be used for inspiration towards sustainable urban management.

4. LIFE-PROJECT FRAMEWORK

This LIFE project has focused on developing and testing of the Danish Dogme 2000 model and the result of the project published in a Dogme 2000 manual that can enable municipalities throughout Europe to work systematic for compliance with environmental legislation and promotion of environmental activities such as sustainable planning and development and cooperation with local Agenda 21 groups.

Focus areas of the Dogme 2000 manual are the following topics:

- A model for Green Accounts with indicators for the environmental state of the municipality.
- A chemical plan containing specific tools for the activities in the municipalities concerning reduction of the use of chemicals
- A catalogue of ideas containing methods of anchoring the environmental activities among citizens, the business community and the municipalities' own institutions.
- A new audit model for "Dogme 2000"

Another element of the LIFE project has been to disseminate the knowledge to the Dogme 2000 model and this LIFE project on further development of the model. This has been done by writing articles for magazines, participating in conferences with presentations of posters and arranging seminars.

The LIFE project has followed the following overall time schedule:

2005: Development of models and specific guidelines

2006: Test of the developed models and specific guidelines

2007: Evaluation, incorporation of test results, dissemination, production of the Dogme 2000 manual and reporting on the project



Picture 1. Meeting with all project participants in Copenhagen, May 2005

Five Danish municipalities; Herning and Fredericia both situated in Jutland and Albertslund, Ballerup and City of Copenhagen situated in Greater Copenhagen Area, started the project in 2004 together with the European municipalities Neumünster from Germany and Siauliai from Lithuania. The Danish municipalities were all members of the Dogme 2000 collaboration and have constituted the core partners, which have manned the working groups in the project. The municipalities of Neumünster, Germany, and

Siauliai, Lithuania, have participated as external partners and have continuously been informed of the development of the project activities and have met with representatives from the Dogme municipalities to discuss and contribute with knowledge to the technical projects.

From January 2006 the two incoming municipalities in the Dogme 2000 collaboration; Kolding from Denmark and Malmö from Sweden actively cooperated with the project and have had the status of observers relating to the project, i.e. they were not active partners. However, they have participated in work process with comments and have contributed with their know-how and results in the Dogme manual.

The project has been organised with a Steering Committee, a Project Owners Group, a Project Manager, a Project Secretary and an Administration Group and five technical working groups which have been organised around five sub-projects which each having its own sub-project manager. Members of the Steering Committee are two representatives from each of the five starting municipalities: a political representative, typically the chairman of the Technical and Environmental Committee and an officer, typically the environmental director or the technical director. During the project there have been held the following meetings in the Steering Committee:

September 13th 2007, City of Copenhagen
June 14th 2007, Brussels
April 19th 2007, Malmö Municipality
February 1st 2007, Herning Municipality
December 13th 2006, City of Copenhagen
September 13th 2006, Albertslund Municipality
June 7th 2006, Fredericia Municipality
February 7th 2006, Ballerup Municipality
December 12th 2005, City of Copenhagen
August 24th 2005, Herning Municipality
May 19th 2005, Ballerup Municipality
January 21st 2005, City of Copenhagen
November 1st 2004, Albertslund Municipality

In addition, a Project Owners Group has been established, consisting of the officers from the Steering Committee supplemented typically by an officer from the environmental department. During the project there have been held the following meetings in the Project Owners Group:

November 29th 2007, Ballerup Municipality
May 24th 2007, City of Copenhagen
April 12th 2007, Malmö Municipality
January 11th 2007, Herning Municipality
November 22nd 2006, City of Copenhagen
August 30th 2006, Albertslund Municipality
May 18th 2006, Malmö Municipality
March 16th 2006 Ballerup Municipality
January 18th 2006, Kolding Municipality
November 11th 2005, Fredericia Municipality
October 14 2005, Albertslund Municipality
August 11th 2005, Ballerup Municipality
April 27th 2005, City of Copenhagen
March 14th 2005, City of Copenhagen

January 12th 2005, Fredericia Municipality

A Project Manager was appointed for the overall project and each working group was chaired by a sub-project manager. In addition to the five technical sub-projects, an administration group has been established with the participation of all five original partner municipalities, which has ensured an efficient administrative procedure. The Project Secretary was also the secretary of the Administration Group.

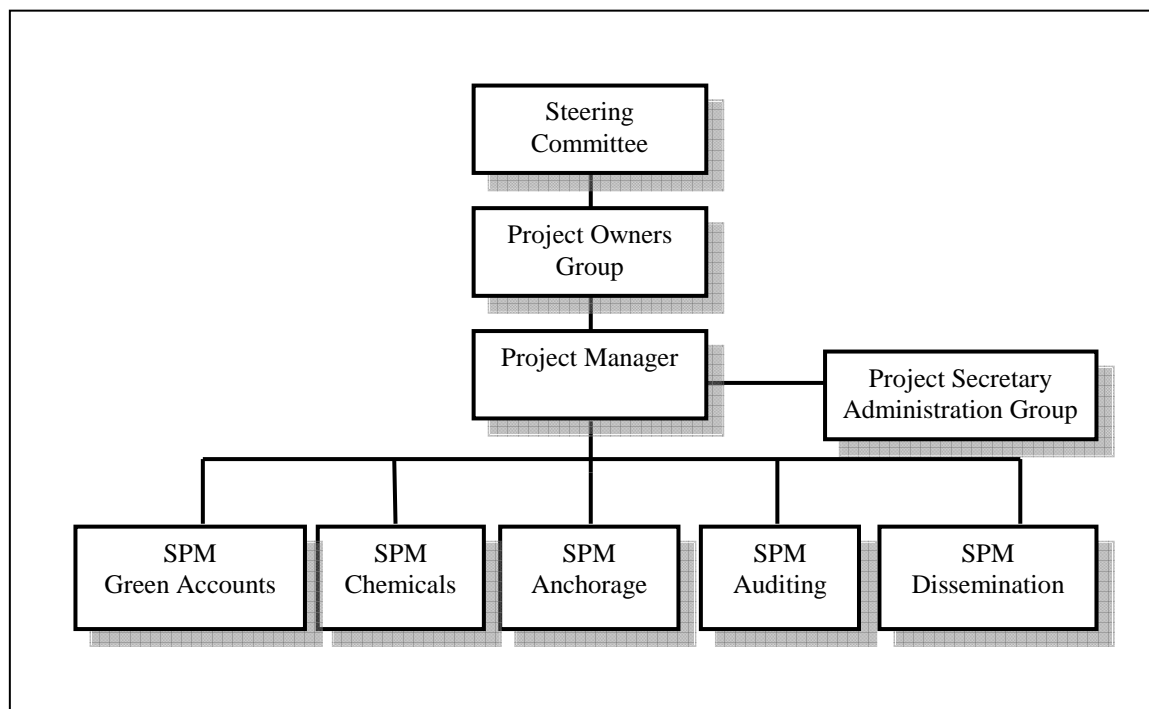


Figure 1. Project organisation.

4.1. Project change

The project partners applied on October 30th 2006 for modifications in the project. The legal status for the partner Herning Municipality has been changed due to a merge of Herning Municipality with three minor municipalities, the new Herning Municipality took over all obligations that the old Herning Municipality had.

In the budget there was a need for a change in the budget category External assistance, where the foreseen costs for “Consultancy on layout and text for the Dogme-handbook” and “Translation of progress-, interim and final report” were reduced by 11.000 € which were used for “Setting up procedures for project management”.

The Commission approved the modifications at December 12th 2006.

The project partners applied on February 26th 200 for postponement of delivery of the Final Report due to unforeseen problems with finalizing the report and internal distribution of signed financial forms.

The Commission approved the postponement at February 26th 2008.

5. TECHNOLOGY

The project were organised with a Steering Committee, a Project Owners Group, a Project Manager, a Project Secretary and an Administration Group and five technical working groups. The technical working groups have each been responsible for one of the five sub-projects; Green Accounts, Chemicals, Anchorage, Auditing and Dissemination. Each of the technical working groups have been chaired by its own sub-project manager which has been appointed from five original Danish municipalities and each of the Danish municipality has been represented in each working group. This organisation has ensured that all municipalities have contributed actively in all sub-projects and has ensured good coordination and anchorage in the organisation.

The Steering Committee met approximately every third month where all major decisions were taken concerning the project management and approval of technical issues such as models, tools and tests. Prior to the Steering Committee meetings there were held meetings in the Project Owners Group to ensure preparation of the following meeting and the agenda.



Picture 2. A workshop at the internal seminar in Copenhagen, October 2005

The project manager and the five sub-project managers held meetings approximately every second or third month, and at the meetings a permanent agenda item was, status of the sub-projects and interface checks between the different sub-projects. This were done to ensure that the projects could benefit mutually from each others results and experiences in the working groups, and the methodology also gave the opportunity for interplays between the working groups to be identified and effectuated.

The technical working groups held meetings at a regular basis agreed in the groups and depending on the needs and workload.

From January 2006 two incoming municipalities in the Dogme 2000 collaboration; Kolding Malmö started active cooperation with the project and had the status as observers to the project, i.e. they were not active partners, but have participated in work process with comments and have contributed with their know-how and results. The municipalities of Neumünster and Siauliai have continuously been informed of the development of the project activities and have meet with representatives from the Dogme municipalities to discuss and contribute with knowledge to the technical projects.

All five technical working groups have used the same methodology to prepare the models and instruments concerning the different sub-projects. Overall objectives and specific targets were identified so that they could be used operationally in the development of the results. At regular meetings the working groups have discussed specific proposals, actions, models and tools and decisions were taken on which were considered to be the most appropriate to meet the overall objectives. In periods between working group meetings the group members have prepared proposals to be discussed on the next meetings, and partners and associated members of the Dogme cooperation have been requested to comment on the use and quality of the results.

The working groups have made sub-results and the final models for the major workshops in the springs of the project years and seminars in the autumns where the results and models have been discussed. The major workshops and seminars have also had the objective to coordinate and anchor the project and its results in and between the project groups.



Picture 3. Internal Seminar October 2006 in Kolding

The two external partners, Stad Neumünster and Siauliai Municipality Administration, and the municipalities with observer status, Kolding and Malmö, participated in the seminars and other meetings. The personal contact, the ease in these meetings and the direct and informal communication brought a lot of benefit to the project. The four municipalities were also used for testing the models and tools, before they were finalized and described in the Dogme 2000 manual.

All meetings, workshops and seminars have taken place in an informal and relaxed atmosphere that had ensured untraditional and unconventional ideas and various proposals have been put on the table and discussed.

6. RESULTS

6.0 Summary of deliverables

In the following tables there is a summary of all the foreseen deliverables in the project, including information on initial due date, actual due date and information on submission.

In the tables there are references to "Dogme 2000 – en håndbog om et kommunalt miljøsamarbejde i udvikling" and "Dogme 2000 – a manual on a municipal environmental cooperation in progress. These two publications are the main product form this LIFE project and they are available in both printed versions and on the web address www.dogme2000.org/life. To the web based versions there are more linked materials available and in the tables there are references to these links.

Model for Green Accounts

Deliverables	Initial due date	Actual due date	Published where?
Detailed milestone scheme Green Account Milestone scheme.	November 1 st 2004		Published on the internal project website www.dogme2000.dk . Latest update from June 8 th 2005. Included in appendix 6,1,1.
Internal report on selection of themes and indicators Annex 1 Brief description on the topics in the model. Annex 2 Proposal for benchmarks and indicators model for green account.	June 1 st 2005	June 2005	Published in Progress Report 1, appendix 1 and 2. Included in appendix 6,1,2,1 and 6,1,2,2.
Internal report containing calculation methods for the selected indicators Work notes, including methods for collecting data and calculations for the selected indicators, on each of the eight topics, in Danish.	October 1 st 2006	1 st half of 2006	The work notes have been published on the internal website www.dogme2000.dk under the eight topics, and they are included in the appendixes 6,1,3,1 to 6,1,3,8.
Green Accounts 2006 based on the model	July 1 st 2007		An introduction note has been published in the green account for 2006 for the municipalities; Albertslund, Ballerup, Fredericia and Copenhagen. The green accounts are included in the appendix 6,1,4,1 to 6,1,4,4.

Internal report with an account of the model ” Samlet notat for test af 25 indikatorer for miljømæssig bæredygtighed”, in Danish (collected note on tests of 25 indicators for a sustainable state)	September 1 st 2007	July 26 th 2007	Linked material to ”Dogme 2000 – en håndbog om et kommunalt miljøsamarbejde i udvikling”, in Danish, on www.dogme2000.org/life . The appendix has not been translated to English and is therefore not included in the English version “Dogme 2000 – a manual on a municipal environmental cooperation in progress”. The material is included in appendix 6,1,5.
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Chemical Plan

Deliverables	Initial due date	Actual due date	Published where?
Detailed milestone scheme Chemical plan – Milestone Scheme.	November 1 st 2004	January 13 th 2005	Published on the internal project website www.dogme2000.dk . Included in appendix 6,2,1.
Internal report on experiences with reduction of chemical use in municipalities. Erfarings- og vidensindsamling, Kemikalier, in Danish, (Gathered experience and knowledge), dated February 2005. Annex 3 Summary of experience and knowledge gathering – chemicals, undated.	March 1 st 2005	February 2005	Internal report published on the internal project website www.Dogme2000.dk . The Annex 3 Summary of experience and knowledge gathering – chemicals was published in Progress Report 1, June 27 th 2005. Included in appendixes 6,2,2,1 and 6,2,2,2.
Internal report: draft proposal for chemical plan and indicators concerning chemical pressure	June 1 st 2005	-	There has not been made a formal report with proposals for test but in the test plan, see next row, all the planned test areas are described. Published on the internal project website www.Dogme2000.dk .

<p>Internal report: plan for testing of tools.</p> <p>Testplan – Kemikalier.</p> <p>Test plan – Chemicals, English summary, undated</p>	<p>September 1st 2005</p>	<p>Undated</p>	<p>Test plan containing detailed description on the tests of the selected test areas. Published on the internal project website www.Dogme2000.dk.</p> <p>The English version is a translation of the original Danish plan and includes a summary of all the proposed test areas.</p> <p>Both included in appendix 6,2,3,1 and 6,2,3,2.</p>
<p>Internal report: Evaluation of tests</p> <p>Danish summary</p>	<p>March 1st 2007</p>	<p>September 2007</p>	<p>The test report is a part of the final chemical plan, see next row. A Danish summary has been made, and is included in appendix 6,2,4</p>
<p>Final proposal for chemical plan “Reduktion af kemikalietrykket – forslag til indsats i kommunerne”, in Danish, (reduction of the chemical pressure - proposal for municipal achievements) dated September 2007</p>	<p>July 1st 2007</p>	<p>September 2007</p>	<p>Linked material to ”Dogme 2000 – en håndbog om et kommunalt miljøsamarbejde i udvikling”, in Danish, on www.dogme2000.org/life.</p> <p>The material is included in appendix 6,2,5.</p> <p>The appendix has not been translated to English and is therefore not included in the English version “Dogme 2000 – a manual on a municipal environmental cooperation in progress”.</p>

Methods of anchoring the environmental work among citizens and the business community

Deliverables	Initial due date	Actual due date	Published where?
Detailed milestone scheme Anchorage Milestone scheme 2005-2007, version 4	November 1 st 2004		Published on the internal project website www.dogme2000.dk Included in appendix 6,3,1.
Internal report: Gathered experiences Gross list of anchorage instruments, Annex 4, June 7 th 2005	June 1 st 2005	June 7 th 2005	Published in Progress Report no.1. Is included in appendix 6,3,2.
Internal report: Draft proposal on catalogue of ideas Inspirationkatalog om forankring, in Danish, dated September 2007 (Catalogue on ideas for Anchorage)	November 1 st 2005	September 2007	The catalogue is published as linked materials to "Dogme 2000 – en håndbog om et kommunalt miljøsamarbejde i udvikling", in Danish, on www.dogme2000.org/life . The catalog is included in appendix 6,3,3.
Internal report: Presentation of selected tools and plan for testing of ideas Indikatorer for forankring, in Danish, dated October 14 th 2005 (Anchorage Indicators) "Testplan, Forankringsgruppen – Dogme-Life", in Danish, dated November 4 th 2005 (Test plan, working group for Anchorage) "Detailplaner for enkelt testene marts 2006", in Danish, dated March 2006 (Detail plans for tests, March 2006)	February 1 st 2006	November 14 th 2005 November 4 th 2005 March 2006	All internal reports have been published on the internal project website www.dogme2000.dk and they are included in appendix 6,3,4,1 to 6,3,4,3.

<p>Internal report: Evaluation of tests</p> <p>Forankringsredskab, beskrivelse og evaluering; (Tools for anchorage, Description and evaluation);</p> <p>Evaluering af Grønt Diplom i boligforeninger i København (Evaluation of Green Diploma for housing associations in Copenhagen)</p> <p>Evaluering af Grønne Butikker (Evaluation on Green Shops)</p> <p>Etablering af Bjørnebänder i Fredericia (Initiation of hogweed groups in Fredericia)</p> <p>Evaluering af Brugergrupper (Initiation of citizens groups i housing association areas in Albertslund)</p> <p>Evaluering af et netværk/organisering, som en metode til at inddrage borgere i bjørnklobekæmpelse (Evaluation of the use of networks as a method for control of hogweed)</p> <p>Unge og bæredygtighed, ”Vedvarende energi og energibesparelse i husholdningen” (Youth and Sustainability; Renewable Energy and Energy Savings in Households)</p>	<p>March 1st 2007</p>	<p>October 2007</p>	<p>All tests are reported as linked materials to ”Dogme 2000 – en håndbog om et kommunalt miljøsamarbejde i udvikling”, in Danish, on www.dogme2000.org/life. All materials are included in appendix 6,3,5,1 to 6,3,5,6.</p> <p>The materials have not been translated to English and are therefore not included in the English version “Dogme 2000 – a manual on a municipal environmental cooperation in progress”.</p>
<p>Internal report: proposals for specification of the Dogme-goals concerning anchorage.</p> <p>”Forankringsgruppens forslag til reformulering af Dogme 3”, in Danish.</p>	<p>June 1st 2007</p>	<p>Undated</p>	<p>Send to the Steering Committee for the Dogme 2000 Cooperation</p> <p>The proposal is included in appendix 6,3,6.</p>

New audit model for “Dogme 2000”

Deliverables	Initial due date	Actual due date	Published where?
<p>Detailed milestone scheme</p> <p>Audit Milestone scheme, dated November 16th 2004</p> <p>Audit Milestone scheme, dated January 11th 2007</p>	November 1 st 2004	November 16 th 2004	<p>Published on the internal project website www.dogme2000.dk</p> <p>Both milestone schemes are included in appendix 6,4,1,1 and 6,4,1,2.</p>
<p>Internal report: draft proposal for audit model</p> <p>Forslag til ny revisions-procedure, in Danish, dateret januar 2006 (Proposal for new Audit Procedure)</p> <p>Eksempel på baggrundsnotat, in Danish, dated September 22nd 2005 (Examples on background notes)</p>	June 1 st 2006	<p>January 2006</p> <p>September 22nd 2005</p>	<p>Both published on the internal project website www.dogme2000.dk</p> <p>Included in appendix 6,4,2,1 and 6,4,2,2.</p>
<p>Internal report: results from audits in the Dogme-municipalities</p> <p>”Evaluering af test af Ny Revisionsmodel” in Danish, dated March 30th 2007</p> <p>Dogme audit reports; Albertslund, Ballerup, Fredericia, Herning, Copenhagen</p>	February 1 st 2007	March 30 th 2007	<p>Both the internal test report and all the Dogme audit reports are reported as linked materials to ”Dogme 2000 – en håndbog om et kommunalt miljøsamarbejde i udvikling”, in Danish, on www.dogme2000.org/life.</p> <p>All reports and the test report is included in appendixes 6,4,3,1 to 6,4,3,6.</p> <p>The materials have not been translated to English and are therefore not included in the English version “Dogme 2000 – a manual on a municipal environmental cooperation in progress”.</p>

<p>Final audit model</p> <p>”Revisionsprocedure for Dogmerevision”, in Danish, dated May 31st 2007</p> <p>”Audit procedure. New audit model – proposal for audit procedure” in English, dated May 31st 2007.</p> <p>Baggrundsdokumenter til revision af Dogme 2000 (Background documents for the three dogme’s), in Danish, dated May 31st 2007.</p>	<p>June 1st 2007</p>	<p>May 31st 2007</p>	<p>The procedures are reported as linked materials to respectively; ”Dogme 2000 – en håndbog om et kommunalt miljøsamarbejde i udvikling” and “Dogme 2000 – a manual on a municipal environmental cooperation in progress”, both on www.dogme2000.org/life.</p> <p>Background documents are reported as linked materials to ”Dogme 2000 – en håndbog om et kommunalt miljøsamarbejde i udvikling”, on www.dogme2000.org/life.</p> <p>All materials are included in appendixes 6,4,4,1 to 6,4,4,3.</p>
<p>Compare Dogme 2000 and EMAS</p> <p>”Uddrag af rapport, Sammenligning af EMAS og Dogme”, med bilag</p> <p>“Extract of report, Comparison of EMAS and Dogme”, with appendix</p>			<p>The reports are linked materials to respectively; ”Dogme 2000 – en håndbog om et kommunalt miljøsamarbejde i udvikling” and “Dogme 2000 – a manual on a municipal environmental cooperation in progress” both on www.dogme2000.org/life.</p> <p>The materials are included in appendix 6,4,5,1 and 6,4,5,2.</p>

Dogme-handbook

Deliverables	Initial due date	Actual due date	Published where?
Detailed milestone scheme Part of the Dissemination Milestone scheme	November 1 st 2004		Published on the internal project website www.dogme2000.dk Latest update from May 10 th 2005. Included in appendix 6,5,1.
Internal report: draft proposal for handbook Dogme-håndbog 2007, projektbeskrivelse, in Danish, dated May 23 rd 2006 (Dogme Manual 2007, Project description). LIFE Håndbog – udkast august 2006, in Danish, dated August 2006 (LIFE Manual – draft August 2006)	June 1 st 2007	May – August 2006	Published on the internal project website www.dogme2000.dk The draft materials are included in appendix 6,5,2,1 and 6,5,2,2.
Final Dogme-handbook ”Dogme 2000 – en håndbog om et kommunalt miljøsamarbejde i udvikling” “Dogme 2000 – a manual on a municipal environmental cooperation in progress.	October 1 st 2007	October 25 th 2007	Both manuals were published at the final conference in Fredericia on October 25 th 2007, and are available on the website www.dogme2000.org/life . The manuals are in appendix 6,5,3,1 and 6,5,3,2.

Dissemination strategy

Deliverables	Initial due date	Actual due date	Published where?
Detailed milestone scheme “Dissemination Milestone scheme”, in Danish	November 1 st 2004	May 10 th 2005	Published on the internal project website www.dogme2000.dk Latest update from May 10 th 2005. Included in appendix 6,6,1.
A list over network the external partners and Dogme municipalities are participating in ”Oversigt over netværk” in Danish, dated December 16 th 2004 (Summary of Network)	November 1 st 2004	December 16 th 2004	Published on the internal project website www.dogme2000.dk Included in appendix 6,6,2.

<p>Establishment of a web site at www.dogme2000.dk</p> <p>Internal project website at www.dogme2000.dk</p> <p>Open website at www.dogme2000.org/life</p>	January 1 st 2005	January 1 st 2005	<p>The internal website has been used of all working groups to share documents and as archive.</p> <p>The open website has a Danish and an English side where information on the project have been placed and the results from the project have been published.</p>
<p>Minimum 6 papers for networks homepages and networks news letters</p>	2005, 2006, 2007		<p>In appendix 6,3,3 a list of all dissemination activities is attached, including a copy of the published papers, all included in appendixes 6,6,4,1 to 6,6,4,7.</p>
<p>Production of Introductory booklet</p> <p>Miljøledelse på kommuneniveau – et Lifeprojekt under Dogme 2000, in Danish</p> <p>Environmental management at municipal level – a LIFE project under Dogme 2000, in English</p>	February 1 st 2005	February 2005	<p>The introductory booklet has been produced in both Danish and English printed versions, and they are included in appendix 6,6,5,1 and 6,6,5,2. An electronic copy can be downloaded from the webpage www.dogme2000.org/life.</p>
<p>Production of final booklet</p> <p>Dogme 2000, et kommunalt miljør Samarbejde i udvikling</p> <p>Dogme 2000. A municipal cooperation in development.</p>	April 1 st 2007	December 2007	<p>The final booklet, or layman's report, have been published in February 2008 in both a Danish and an English printed version and in electronic versions which can be downloaded from www.dogme2000.org/life. The booklets are included in appendix 6,6,6,1 and 6,6,6,2.</p>

Administration, reporting and project management

Deliverables	Initial due date	Actual due date	Published where?
Detailed milestone scheme “Master plan for Dogme LIFE”	November 1 st 2004	undated	Published on the internal project website www.dogme2000.dk ancluded in appendix 6,6,7,1.
Progress report	July 1 st 2005	June 27 th 2006	Published on the open website www.dogme2000.org/life
Intermediate report	April 1 st 2006	March 29 th 2007	Published on the open website www.dogme2000.org/life
Progress report	January 1 st 2007	December 21 st 2006	Published on the open website www.dogme2000.org/life
Final report	December 1 st 2007	October 25 th 2007	Published on the open website www.dogme2000.org/life

6.1. Model for Green Account

The overall goal was to prepare a common model for the green accounts from the Dogme 2000 municipalities to picture the environmental state. The following sub-targets have been set up for this area:

- Selection of approximately 10 areas, which can give a full picture of a given municipality's environmental state
- Selection of 10-15 indicators, which can give an adequate description of the selected areas
- A description of calculation methods for the selected indicators
- A test of the indicators in 2006, which can be reported in the green accounts in 2007
- Adjustments of the model on background of experiences from the test and comments from internal and external partners.

Results

It has been a more comprehensive process to establish a new model for green accounts than it was anticipated from the beginning of the project. The experience from the partner municipalities have shown that for several areas, as examples can be mentioned noise and anchorage of environmental awareness, it can be very difficult to establish and report on indicators. For noise it is very expensive to get a sufficient number of measurements to create a reliable indicator for a whole city area. The problem for establishing an indicator for anchorage is first of all to define anchorage and then define the level of anchorage of environmental awareness.

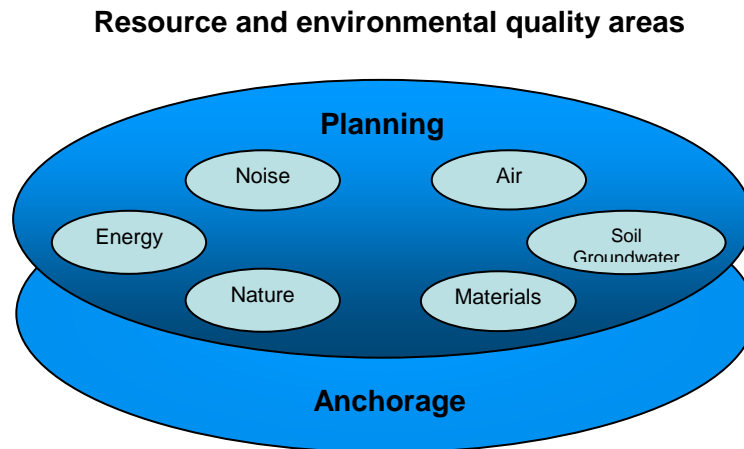


Figure 2. The figure demonstrates the connection between the six resources and environmental quality areas and the two cross-cutting areas.

Altogether eight areas and twenty five indicators were selected for further description and testing. Testing have been done in the partner municipalities by staff personnel that have experience with green accounts and most of the work have been done by using already existing data. The areas consist of the six resources and environmental quality areas: energy, air, noise, nature, soil and groundwater, materials (subdivided into Chemicals and Waste), and the two cross-cutting areas: anchorage and planning. In figure 2 the interconnection of the 6 resources and 2 cross-cutting areas are demonstrated and in appendixes 6,1,3,1 to 6,1,3,8 there are included descriptions on all areas and indicators and methods for collecting data and calculation of the indicator.

During the project period it was decided to prepare a model, or method, that can show how a municipality is performing due to a sustainable level, see figure 3. In the model the level of sustainability is shown on a figure, see below, where indications on the eight areas demonstrates how close, or how far, the municipality is from a situation defined as a sustainable municipality. In order to strengthen the model, benchmarks have been added to each of the areas to establish overall objectives. Together, the benchmarks describe an ideal state of sustainability that all the municipalities commit to working towards. One or more indicators have been chosen to describe the development in direction of each benchmark. Each municipality prepares individual objectives for each benchmark, describing more concretely how to attain the ideal state. In this way, each municipality can prioritise its own areas of effort.

Even though it is called a model, or method, it is maybe more correct to say that it is a common understanding of which indicators one have to present in a green account and how they have to be calculated.

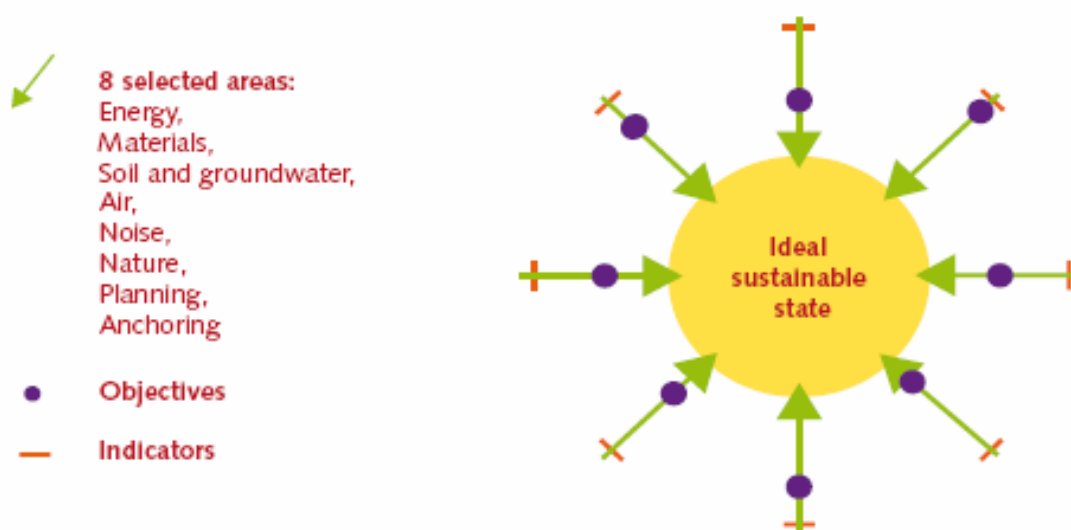


Figure 3. The figure demonstrates the connection between the six resources and environmental quality areas and the two cross-cutting areas.

The model is further described in the document “Dogme 2000 – A manual on a municipal cooperation in progress”

The 25 indicators have been tested and the tests showed that 15 of the indicators were suitable for use. The 15 indicators are also described in the document “Dogme 2000 – A manual on a municipal cooperation in progress”. In July 2007 a report (in Danish) was finalised with description on the twenty five indicators, calculation methods and test results of all indicators. The report also contains a recommendation on the 15 indicators to be used, and the report is included as appendix 6,1,5.

The vital strength of the model is that it becomes possible to make individual prioritisations of areas for effort as we know it for example in EMAS, and the different municipalities are still kept tight to their commitments about working towards common, general objectives within the nine areas.

Some of the indicators have been used in the green accounts for municipalities in the Dogme Cooperation. Some of the chosen indicators were already in use, but for other

indicators it were not possible to include them in the green accounts due to the long production time. In the green accounts from Albertslund, Ballerup, Fredericia and Copenhagen municipalities there are a note on the LIFE project and a link to projects homepage for further information. The Municipality of Herning has not made a green account for 2007 due to the merge with neighbour municipalities. In appendix 6,1,4,1 to 6,1,4,4 the green account from the four cities are included.

Lessons learned

It has been a very difficult task to develop all the 25 indicators and test them to see if they all were suitable for all municipalities. This is due to the fact that there are major differences between the municipalities because some of them mostly consist of city areas and others have major rural areas, and the differences between the municipalities also influence the choice of what can be considered as relevant or useful indicators. The result of this can be seen in the differences between the green accounts from the partner cities and the choice of indicators.

Another major challenge has been the area anchorage where it has been very difficult to find indicators that were useful or were measurable. But it is the working group's belief that this is important areas for which there are a strong need to find indicators and tools to handle and measure. And this also shows that a state or a situation as "sustainable" is very hard to define and measure and in some areas it needs more work to handle this problem. In cases were it is difficult to define and measure, it is difficult for a group or cooperation of municipalities to agree on sustainability and to move in common to the planned state or situation of sustainability.

During the project it was realized that it were not possible to make only one single model of a green accounts and we needed to give the municipalities a possibility to create their one model but in respect of a common understanding of what is necessary to include in a green account. The model, or method, that was established and described, gave this individual freedom but also on the other hand made it possible to compare the different green accounts due to common indicators and ways of handling and calculation them.

6.2. Chemical Plan

The overall goal was to develop a plan containing means and tools applicable for municipalities to reduce the use of chemicals in the city itself and among citizens and the business community. During the project the following sub-targets were set up:

- Internal report on experiences with reduction of chemical use in municipalities
- Draft proposal for chemical plan and indicators concerning chemical pressure
- Plan for testing of minimum five specific tools
- Development of the final chemical plan

Results

In February 2005 a report on Experience and Knowledge Gathering on Chemical was finalised and published (in Danish) on the Dogme LIFE homepage, including detailed descriptions on experience and knowledge on the most problematic chemical substances. The report is included in appendix 6,2,2,1 and an English summary is included in appendix 6,2,2,2. The experience has been gained in the five Dogme municipalities, as well as experience from selected stakeholders in the area of reduction of the chemicals consumption. The report focused on what types of means that have been implemented in order to reduce the use of chemicals and how successful these means were. From the gained experience it was decided to focus on eleven areas of efforts, including electronics, toys, soft PVC products, textile, cleaning agents and products for auto maintenance, cosmetics and pharmaceuticals, and thirteen chemicals or groups of chemicals, such as mercury, chlorinated solvents, PAH, oil products, pharmaceutical ingredients and Phthalates.

As a result of this focusing a draft proposal for a Chemical Plan to reduce the chemical pressure, including indicators for the further work, was published on the homepage in June 2005. The tests were selected within areas where the chemicals are known to be particularly problematic in relation to the subsequent impacts on human health and the environment. The areas covered individual substances, substance groups and product groups, with the examples as mercury, pesticides and cosmetics/products for personal care. The tools were tested in different ways and the tests included information in pamphlets, on websites, in advertisements and environmental management systems. Some of the tests were conducted by use of groups with large credibility in the target group, as example nurses within the children care area, and the use of Agenda 21 groups, to evaluate direct contacts to citizens and business communities. In appendix 6,2,5 there is included a booklet from Ballerup Municipality produced as part of the project where parents can get information on shopping of toys for new born and small children.

The results of the all this efforts and tests were used to finalise a plan to reduce the chemical pressure in municipalities, launched in August 2007. The plan includes methods and tools targeting citizens and local business communities as well as the municipals own institutions. The plan is included in appendix 6,2,5.

There has been a problem in the project because it showed not to be possible to make any tests of the chemical plan in cooperation with the external partners. This problem was mainly caused by lack of information on procurement in the external partner municipalities and therefore lack of information on chemicals in procured products and use of chemicals in the daily operations. Another reason was the differences in areas where the municipality is the responsible authority, as an example the children care area. Part of the work with chemicals done in connection with children care products and toys

for small children. But the proposals for the plan, methods and tools together with the results from the tests have been discussed on workshops and internal seminars. A leaflet from Ballerup Municipality is attached in appendix 6,2,6.

Lessons Learned

It has been possible to gather expertise and knowledge from other interests: municipalities and other public stakeholders through the source process in the beginning of the project, and there have been a great interest for the whole project.

A challenging part of the project has been the long timescale for the project that has been giving problems and challenges to keep up the speed and enthusiasms in the project, and also has given problems with a rather high rate of exchange among the working group members.

Many of the methods tried in the work with preparation of a chemical plan and the work with fulfilling it have been the same as the work that the Working group on Anchorage has done. In a bigger perspective it can not be otherwise since the chemical plan builds on awareness and understanding of the problems and dangers that chemical subsistence's can have. These are just the same issues that are stated in the definition of Anchorage that the Working group on anchorage established.

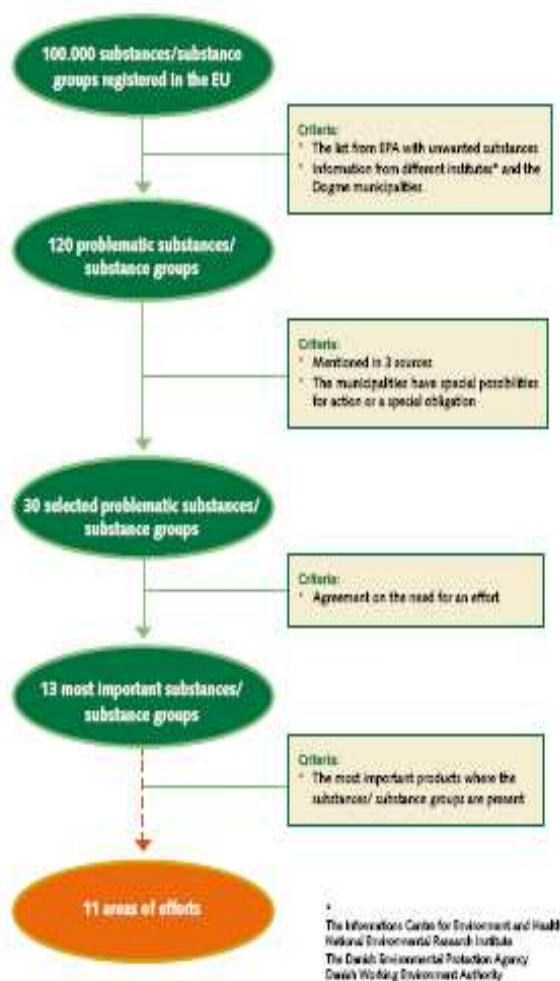


Figure 4. The figure illustrates the process for selecting thirteen most important substances or groups of substances and the eleven areas of efforts

6.3. Methods for Anchorage the Environmental Work among citizens and the Business Community

The overall goal was to develop a catalogue of ideas, methods and tools for the municipalities to help them anchor the environmental work in the city itself and among citizens and the business Community. The following sub-targets have been set up:

- Gathering experience of work with anchorage of environment work
- Elaborating a draft proposal for catalogue of ideas, methods and tools
- Present and discuss the draft proposal with external partners and select tools for testing in practise
- Final development of a catalogue of ideas, methods and tools
- Proposals for specification of new Dogme 2000 targets

Results

In June 2005 an internal report on experiences with anchorage of environmental work and anchorage tools has been finalised, including examples from Danish and European municipalities.

A test plan for seven tests with four anchorage tools has been finalised in November 2005 and tests in all five partner municipalities were performed through out 2006, and reported in June 2007. The results from both the gathered examples on anchorage instruments and the performed tests have been used as background for the Dogme 2000 manual, and the results are reported as appendixes in the Danish version of the manual and are included in appendixes 6,3,5,1 to 6,3,5,6.

In June 2007 a draft proposal for revision on the Dogme 2000 document text on Dogme 3 was finalized and it has been used in the further revision on the Dogme 2000 model December 2007. The proposal states that the main ideas in the existing document are good and gives sense but the municipalities in the cooperation should be given more individual freedom to define where and how anchorage of environmental awareness can be done. The proposal is included in appendix 6,3,6.

Lessons learned

Two major challenges have been the short time schedule for the project because anchorage projects typical have a long time table and involves processes in organisations and among people. Due to the short time schedule it was a challenge to evaluate the anchorage tools from the start of planning and until the final results have been registered, and in some cases the working group had to evaluate ongoing or finalised project. The involved processes made it very difficult to make quantitative evaluations and the tested anchorage tools had instead to be evaluated by qualitative measures which again made it necessary to first of all establish a common understanding and definition of what anchorage means.

An interesting issue meet in the process in the working group has been the differences between the five municipalities in their way of defining and handling anchorage of environmental topics among their citizens and local business communities. These differences have given both mutual inspiration and caused challenges in the process to achieve a common definition and understanding of anchorage.

One of the major experiences the working group gathered during the project was that the preconditions define nearly all; Information and knowledge on the given topic are crucial, ownership to and responsibility for the topic is needed. The earlier the stakeholders can be involved in the process the better is the chance that process can be followed by real anchorage. It is also obvious that personal involvement, decision competence and possibilities for showing real benefits from the process have great influence on the results. When anchorage projects are planned the following advices have to be considered:

- Political and management support have to be secured
- Sufficient resources have to be granted
- The mutual expectations among the project initiator and the target group have to be harmonized, or at least to be coordinated.
- It is not crucial but a high level of engagement among the project staff and the target group will bring the project further and ensure more anchorage over the coming periods.

The proposal for a new text on Dogme 3 is mainly building on the fact that municipalities, even they have the same tasks, obligations to their citizens and the same legislative rights and tools, are also different because they have political managements that conduct their management in view of their policy. This means in practise that even if the goal and purpose is the same the methods or “roadmap” to achieve it will in many cases be different.

The new text proposal for Dogme 3 tries to handle this reality by giving the cooperation’s municipalities a broader range of goals and tools to operate with.

6.4. New Audit Model for “Dogme 2000”

The overall goal was to develop a new audit model for ”Dogme 2000” to improve the accuracy of the measurement of progress in work under the three dogmas and the nine sub-dogmas in the Dogme 2000 model. An additional target is to study what it will take for the Dogme model to develop into an EMAS at city level. In the work towards a new model the following sub-targets have been set up:

- Elaborating a draft audit model
- Test of the new audit model
- Final development of the audit model based on test results and input from all participants and observers
- Elaborating a report describing what additional work is needed in order for the Dogme 2000 model to develop into an EMAS at city level

Results

In May 2006 a draft audit model was finalised, including audit procedures with description on selection of auditors, frequency for audits, timing and selection of interviewees and a set of background documents describing each Dogme and sub-Dogme to serve as a guideline during the audit.

The new audit model was tested in all five Dogme municipalities in September 2006. Tests were prepared as a combination of external and internal audits and full scheme audits and topic audits, to evaluate the advantages and disadvantages of the different methods. The full audit means that all 3 dogmas were audited in all relevant areas of the municipality, as have been the case so far, where topic audit means that only the chosen was audited in relevant areas. As an example, topic audit with the topic Organic food was only made in municipal owned cantinas and kitchens and no other of the Dogme 2000 topics were audited.

The below table shows the outlines of the audit tests:

Project participant	External / internal audit	Full / Topic audit
Albertslund	External audit	Topic audit: Anchorage
Ballerup	External audit	Topic audit: Organic food
Fredericia	Internal audit	Topic audit: Organic food
Herning	External audit	Full audit
Copenhagen	External audit	Full audit

The internal audit in Fredericia was conducted by two internal auditors from Ballerup and Herning. Before the internal audit the two internal auditors had attended a course at Det Norske Veritas. The external audits were as usual done by auditors from Det Norske Veritas. All audit reports are included in appendixes 6,4,3,2 to 6,4,3,6.

In March 2007 an evaluation of the Dogme 2000 tests audits done on basis of the draft model finalized, the report is included in appendix 6,4,3,1, and on basis of the tests and discussions in the group and with external partners and observers a final audit model was prepared and finalised in May 2007. The audit model has two elements;

- A description on how the audit has to be performed, including how to staff the audit, preparing the audit, when and where it has to be done and a guideline for which people has to be audited and what materials have to be prepared.
- A collection of background documents describing all three dogmas and the sub-dogmas, including guidelines for what need to be examined and how the findings have to be evaluated.

The final audit model is included in appendixes 6,4,4,1 to 6,4,4,3.

Comparison of the Dogme 2000 model and EMAS, and what additional work is needed to develop the Dogme 2000 model into an EMAS at the municipal level.

A systematic comparison of The Dogme 2000 model and EMAS has been conducted with offset in the EMAS systematic and the comparison of the two systems has shown a large number of similarities in the requirements in EMAS and Dogme. Both systems build on progress and quantification of environmental improvements by focusing on targets and areas for some efforts. However, the approach differs because EMAS has a wide scope for setting up environmental targets where the Dogme 2000 model sets up specific areas for efforts. The comparison shows that there are especially six focus areas where the two systems can learn from each other; Communication, Legislation, Management review, Management elements, Agenda 21 plans and holism in the environmental efforts and at last Committed environmental cooperation. In appendix 6,4,5,1 and 6,4,5,2 the six focus areas are described in more detail.

Lessons learned

It has been a major challenge in the work that the audit model had to be prepared at the same time as the other working group's prepared new models and tools, because of the overall time schedule for the project. The solution to this challenge was to establish an audit systematic that was independent of background documents that had to be used. This showed to be at very stable methodology since it is now possible to make changes in the Dogme 2000 model without changing the audit model.

Comparisons between internal and external audits shows that internal audits can give the same results as the external but there is a need for a very strong focus on the resources that have to be provided for task. An external audit is often more expensive but will be more credible to the public. The test also show that topic audits gives a better insight in the different topics and their progress, but at the same time it demonstrated that not all topics were suitable to be tested in this way.

The establishment of background documents for each of the three Dogmas; Dogme 1: Human impacts on the environment must be measured, Dogme 2: A plan for improvement of the environment must be established, Dogme 3: The environment work must be anchored gave a much more uniform and transparent audit report in the end. This can be used to secure more political acceptance of the result and can be used as a tool to insure political commitment to gain progress in needed topics.

There is still needed a strong management focus to ensure that time schedules and agreements connected with a full audit process in all Dogme municipalities are kept and that time and expenses doesn't escalates, even though there have been established an audit model and background documents that have improved the needed planning.

6.5. Dogme-Handbook

The overall target was to prepare a Dogme manual targeting at all European municipalities wishing to apply the Dogme model in their daily environmental work. The following sub-targets in the work of preparing the Dogme manual have been set up:

- Prepare a draft Dogme manual
- Discuss the draft Dogme manual with partners from Neumünster and Siauliai
- Prepare a final draft Dogme manual

It was original planned to publish a printed Dogme 2000 manual but the Commission approved by letter of November 14th 2005 that the manual can be published in electronic form at the Dogme2000.org/life homepage.

Status:

A template for the Dogme 2000 manual was made in autumn 2006 and the draft version of the manual was filled in over the period. In spring 2007 the draft manual was discussed with the external partners: Neumünster and Siauliai and observer municipalities: Kolding and Malmö, to secure that the manual can be used by a broad variety of European municipalities.

The Dogme 2000 manual was launched at the Dogme Conference October 25th 2007 in Fredericia, Denmark. The Dogme 2000 manual has both Danish and English versions and can be found at Dogme2000.org/life. Appendix 6,5,3,1 and 6,5,3,2 contain hard copies of the Danish and English version of the manual.

Lessons learned

From the beginning of the project it was decided that experience should be collected, new ideas and methods developed and these should be tested and evaluated and the results from this work should be used as input in drawing up the Dogme 2000 manual as the final result from the project. During the project it showed up that this work method gave rise to coordination challenges because when the working group for dissemination had to establish the structure for the manual where the different working groups could tell their stories and experiences. When the structure was established the other four working groups could started to prepare there materials and fill it in the structure.

The template for manual and the web based manual made it very easy to update the materials and to make links to additional materials and other web pages.

It has given good input to the Dogme 2000 manual to cooperate with externals partners and the cooperation has secured that the manual didn't got to internal in examples and ideas for progress.

During the process to prepare the Dogme 2000 manual it was decided to include other materials on Dogme 2000 scheme than just the experiences gathered and materials made during this LIFE supported project. The final Dogme 2000 manual includes therefore also a general description of the Dogme 2000 cooperation and descriptions and experiences from other part of the Dogme 2000 cooperation. The final content of the Dogme 2000 manual is as follows:

Preface
Introduction
What did we learn - and how do we move on

Part one - Introduction to Dogme 2000

The three dogmas
Organisation
Communication
Strengths of Dogme cooperation's and its potentials'

Part two - Results and experience from working groups

Dogme 1 - Human impacts on the environment must be measured
- Common model for Green Accounts (**LIFE supported**)
Dogme 2 - A plan for improvement of the environmental work must be established:
Agenda 21
- Chemicals (**LIFE supported**)
- Organic food
- Sustainable building
Dogme 3 - The environmental work must be anchored locally
- Anchoring (**LIFE supported**)
- Business community
- Environmental management in municipal institutions
- Auditing (**LIFE supported**)

Much of the experience gained in this LIFE project have been placed in the manual as linked materials on the homepage which means that the web based manual is more comprehensive than the printed version. And since most of the materials are in Danish the Danish version Dogme 2000 Håndbog have more links than the English version. This solution with links on the web based versions of the Danish and English Dogme 2000 manuals was chosen because it will allow the Dogme 2000 cooperation to update the manuals easily over time, whereas the printed version will stay as they are printed.

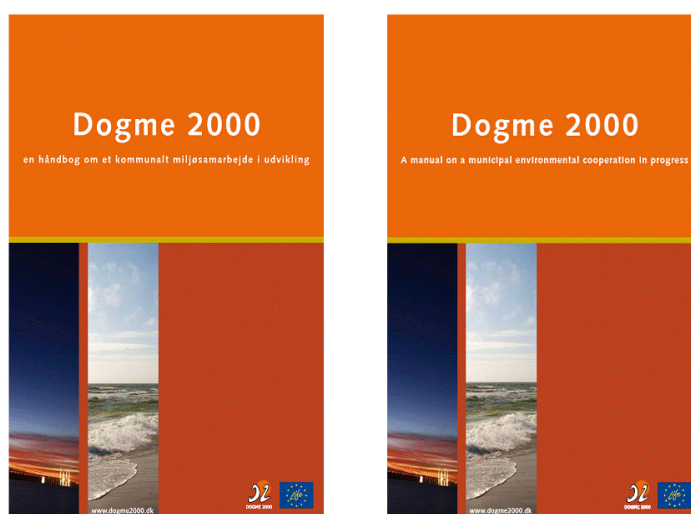


Figure 5. Dogme 2000 manuals

6.6. Dissemination Strategy

The overall goal was to disseminate the project results and the knowledge to the Dogme 2000 model to municipalities in Denmark and the rest of Europe. The following activities have been set up to achieve this:

1. Establishment of a group of external partners to contribute to the development of the technical part of the project
2. Establishment a website at www.dogme2000.dk for the project
3. Compile a summary of networks in which the five Dogme municipalities and the partners from Siauliai and Neumünster take part
4. Present the results from the project on homepages and newsletters
5. Produce an introduction booklet and as a result of the project a booklet containing information on achieved results
6. Arrange a mini-seminar in Brussels with different organisations to discuss the Dogme 2000 model and the Life project
7. Arrange a final meeting in Brussels with the European Commission among others to discuss how the Dogme 2000 model could be applicable as an environmental management model for European municipalities
8. Publish a Dogme manual with the results and models achieved in the project
9. Arrange a final conference where the results from the project are presented for discussion in a range of workshops.

Part of the above mentioned goals do overlap with activities concerning bullet 6.5 Dogme-Handbook, and will also be treated there. It should also be noted that dissemination is an integral part of the project since anchoring requires dissemination to relevant stakeholders. Therefore the participants in the project incorporate dissemination of the Life project in many other activities.



**Picture 4. Meeting in Copenhagen May 9th to 11th 2005
with the external oartner municipalities**

Results

As described in the section 2 and 4 a group of 5 partner municipalities and two external partner municipalities was established in autumn 2004 and from January 2006 two incoming Dogme 2000 municipalities have participated as observes in the group. The project group has functioned with great focus and much commitment through out the whole project period.

A project web page in Danish and English has been said up, available form www.dogme2000.dk and www.dogme2000.org/life, respectively. The websites have

through the project period been updated frequently and all the major findings are available in both Danish and English

An overview has been produced of all the networks that the Dogme municipalities and Neumünster and Siauliai participate in and after the municipalities of Malmö and Kolding have started active cooperation with the project the overview has been extended with the networks and working groups that they are a part of.

In appendix 6,6,3 there is an overview of articles, posters and conference participation related to the project.

An introduction booklet has been prepared in Danish and English in respectively 3000 copies and 2000 copies. The booklets have been distributed to all networks and workgroups that the partner municipalities, Neumünster, Siauliai, Kolding and Malmö are a part of. Furthermore the booklet has also been distributed at various meetings and conferences in Denmark and abroad where employees from the partner municipality's environmental departments have participated. The booklets, in Danish and English, are enclosed in appendix 6,6,5,1 and 6,6,5,2.



Picture 5. Meeting in Siauliai City Hall, September 13th to 15th 2006.

In May 9th to 11th 2005 there was held an introduction seminar in Copenhagen with participants from all 7 partner municipalities; Albertslund, Ballerup, Fredericia, Herning, Copenhagen, Neumünster and Siauliai municipalities. At the seminar all partners made a presentation on their municipality and their experience and the topics in the project were discussed in workshops. Appendix 6,6,7 includes meeting minutes and list of participants from the seminar.

A mini-seminar was organised in Brussels on June 21st 2006 with the participation of staff members of the office for the thematic strategy on the urban environment and from the Commissions DG Environment EMAS office. In addition, a meeting was held with the eco-label secretariat with the purpose of discussing anchorage. Appendix 6,6,8 includes meeting minutes and a list of participants.

In addition a visit was paid to our partners in Siauliai on 13th to 15th September 2006, where the sub-results of the project were discussed. Appendix 6,6,9 includes meeting minutes and a list of participants.

In autumn 2007 the Dogme 2000 manual was finalised and it was launched at the Dogme 2000 Conference in Fredericia, Denmark, at October 25th 2007. The model summarize all

results and findings from this project, and it contains ideas and models for municipalities in Europe to work with in their way to achieve a more sustainable environmental level.

At the 2 days Dogme 2000 conference in Fredericia 230 people from Danish and European municipalities participated. The agenda of first day of the conference was about climate change and how municipalities can act on this and at the second day of the conference the Dogme 2000 manual was launched and the results from this project were discussed in different workshops through out the day. The discussions have further on been used in the work for establishing a new revised Dogme statutory document. Appendix 6,6,10,1 includes the agenda of the final conference and appendix 6,6,10,2 includes a list of participants at the conference.

In late 2007 the layman's report was finalized with a summary of the project's results. The Layman's report has been produced in Danish and English versions and they can be found on the homepages www.dogme2000.dk and www.dogme.org/life. They are included in appendix 6,6,6,1 and 6,6,6,2

Changes to planned activities

In the application from June 8th 2004 there was planned a final meeting with European Commission to discuss the Dogme 2000 model and its possible use as an environmental management model for European municipalities.

However it was decided in beginning of 2007 to cancel the meeting in the autumn 2007 because the issues on Dogme 2000 and dissemination already have been discussed at the meeting with the Commission on June 21st 2006 in Brussels. Furthermore the issue is discussed in connection with the comparison of The European EMAS and the Dogme 2000 model which is reported in this Final Report

Lessons learned

There has been a great interest for the Dogme 2000 project from other European municipalities when ever the project has been presented at conferences and seminars, and there have been many useful discussions with representatives from other municipalities.

From the beginning of the project there should have been a greater focus on the communication plan and cooperation with the other working group to secure article and papers on the project. The lacks of focus and cooperation have some times caused lack of commitment from the other working groups to prepare articles and papers.

It gave new dimensions in the discussions on dissemination that other European municipalities were invited to participate in the working group but also new challenges due to linguistic problems and cultural differences between the partners.

6.7. Administration, reporting and project management

The overall goal was to secure compliance with the time schedule and the goals, activities and reporting to the Commission. To ensure compliance a number of sub-targets have been set up:

- Arrange an internal seminar in 2005
- Arrange an internal seminar in 2006
- Ensure that all project groups prepare a number of internal reports with a summary in English to be uploaded to the project website and used for dissemination activities.

Results

In the beginning of the project it was realised that external assistance was needed to establish administrative routines and prepare progress and interims reporting to the Commission. COWI A/S Consulting Engineers was contracted to the task.

The Commission approved this change in administration and external subcontract by letter dated December 12th 2006.

As one result of the assistance a Project Management Handbook was made with descriptions on administrative routines and procedures.

At June 27th 2005 the 1st Progress Report was send to the Commission and the Commission responded by letter dated August 5th 2005.

The Interim Technical and Financial Report was send to the Commission on March 29th 2006 and the Commission responded by letter dated June 8th 2006. In the letter the Commission raised a number of questions that are replied in chapter 11.

The 2nd Progress Report was send to the Commission on December 12th 2006 and the Commission responded by letter dated February 9th 2007. The questions raised in the letter are replied in chapter 12.

On October 27th 2005 an internal seminar were held on Base Camp in Copenhagen where the projects working groups and representatives from the partner municipalities and the external partner municipalities participated in workshops and discussion groups, appendix 6,7,2 the program for the seminar is included. At the seminar there were in total 245 participants and appendix 6,7,3 contains a list of participants.

The internal seminar in 2006 was placed in Kolding at Hotel Cromwell on October 26th 2006 and 185 participated from the projects working groups together with representatives from the partner municipalities and the external partner municipalities in workshops and discussion groups. The appendix 6,7,4 includes a program for the seminar and appendix 6,7,5 contains a list of participants.

7. DISSEMINATION ACTIVITIES AND DELIVERABLES

Dissemination activities and deliverables have for most issues been described in chapter 6.2 Dissemination Strategy. In the application to the Commission nine specific activities were to be carried out during the execution of the project and the activities have in many cases been performed by the working group on dissemination.

It has from the beginning of the LIFE project been decided that dissemination should be a central and integral part of the project since anchoring requires dissemination to relevant stakeholders and this was one of the reasons to establish a working group to perform this task.

The nine specific activities are summarised in chapter 6.6 and the status of the activities are given there. As a supplement to the nine activities a more detailed task plan was made in spring 2005 which has been review and revised when needed during the project. The original task plan is attached in appendix 6,6,1.



Picture 6. Poster and Project Manager Susanne Boiesen Petersen on the Fifth European Conference on Sustainable Cities and Towns, March 2007

The projects web page; dogme2000.org/life have over four years of total project time had following numbers of unique visitors:

	2004	2005	2006	2007
Number of unique visitors	28, started in Nov.	605	729	1245

8. EVALUATION AND CONCLUSIONS

Project implementation

The project has proceeded over a three years period and in this period the partner municipalities have had a new selection for their city councils. One of the partners merged with three minor neighbour municipalities to form a new municipality, and all Danish municipalities have been through a major change in their structure and task portfolios.

Even though considering the long project period, changes in structures and et cetera there have all along the way been a strong commitment to the project and a wish to fulfil the planned activities and tasks.

One reason for this is probably the detailed planning and hearing process in the group of partner municipalities that were done in front of the application for support from the Commission. The city councils of all five partners had adopted the application and the politicians and officers have had a strong belief in the Dogme 2000 project that had been transferred to the project.

This has also been seen in the management structure of the Dogme 2000 LIFE project where there has been a great interest in the project and its progress from the Steering Committee and the Project Owners Group. Through the project period there have been changes in the members of the Steering Committee but without lack of commitment and drive in the process.

In some of the working groups there have been major changes among the members due to changes in employments, job tasks et cetera but all planned tasks have been finalised with only small delays if any.

Even though there have been some reported challenges or problems due to lack of coordination or overlap in establishing initiatives and evaluation of the same topics, the management structure with a central project manager and sub-project managers chairing the working groups has proven to be stable and efficient. The project manager and the five sub-project managers have had meetings approximately every second to third month with fixed agenda items such as status of the sub-projects, interface checks between the different sub-projects and exchange of experiences and knowledge. This has been a very efficient structure and process that have solved most of the challenges and problems up front.

From the beginning of the Dogme LIFE there had been some concern about the relatively long geographic distances between the partner cities and that a lot of time would be used on travel and not on project work, but the work method described a way solved most of the problem. The same methods also made it possible to have more benefit of the external partners; Neumünster and Siauliai and later on Kolding and Malmö.

The methods used in the project with project working groups, where the actual work were done showed to be very productive and efficient. The different working groups had discussion meetings, where gathered experiences were discussed and conclusions taken, and between the meetings draft materials were prepared, posted by e-mails and could then be discussed at the meeting. During the project period there have been seminars, both where all working groups participated and minor seminars where only a single

working group participated, in some cases combined with a visit to one of the external partners.

During the project many of the new ideas and methods have been tested. There have been internal tests in the municipalities to evaluate the availability of the needed data, this have been the case for Green Account and Chemical plan. Ideas and methods concerning the areas; Anchorage, Dissemination and Chemical Plan, have been tested in trials with public groups as targets groups. The tests showed great similarities between the partner municipalities and this support the belief that the new Dogme 2000 manual can be used in municipalities through out Europe.

Since all four external partners didn't have had any experience with the Dogme 2000 model before the project, the analysis and judgements of the proposed action and ideas from the working groups were of great value. The consultations and discussions with the external partners have in many ways made it believable that the final Dogme 2000 manual will be of value not only for Danish municipalities but can be used by municipalities through out Europe.

But still the social-cultural differences between the different regions; North, South, Middle and East, of the European community have to be taken in account when implementation of environmental management and audit models or systems are in questions. The means and methods between the different regions, and also inside the regions, differ and it is therefore crucial that the suggested models or methods can handle this. With the proposed changes to the Dogme 2000 model and cooperation, that this project have delivered, it is the belief that the Dogme 2000 model can be used in all regions of the European community.

It was originally planned to issue a printed Dogme 2000 manual in both Danish and English versions but during the beginning of the project the idea was changed and the Commission approved that there would be issued both a printed paper version and a web based version, both in Danish and English. The change was partly due to the idea that it will be easier to update a web publication in the future to ensure that it would be easier for interested municipalities to find the manual on the web through a web source than to find the paper version.

During the project it has been possible to fulfil nearly all of the goals and objectives that were laid down in the original application. In a few occasions there have been made minor changes such as consulting external partners, or it has not been possible to develop indicators for specific topics as intended. As an overall conclusion the project has meet the goals and objectives as intended.

Dissemination of the project has been a major focus area and from the beginning of the project one of the five working groups had as a major task to coordinate and organize the dissemination activities. In appendix 6,6,3 is a list over all the external dissemination activities over the project period.

As described in the chapter After-LIFE Communication Plan this project has already initiated new initiatives and changes in the Dogme 2000 cooperation, as much as the Steering Committee for the Dogme 2000 cooperation in December 2007 decided to adopt a new statutory document. The new statutory document includes several changes directly linked to this project concerning Green Accounts, Chemical plan, Audit model and a

form of Management Review. Further on the Steering Committee has decided to start new initiatives with inviting new municipalities to be part of the cooperation.

Analysis of long-term benefits

The LIFE project on the Dogme 2000 manual is a project with indirect and qualitative impacts. Implementation of Dogme 2000 ideas and methods brings no need for technical solutions in its self but more from the adoption and implementation of the Dogme 2000 model.

In this project the sub project areas with most environmental impact consequences was reporting in green account and the chemical pressure from use of different products. The part on green accounts has included a model to report on sustainable development and achievement of a sustainable situation whereas the part on chemicals described how to prepare a chemical plan and instruments to reduce the impacts from chemicals.

The sub project area on anchorage of environmental work among citizens and business communities was focused on methods and instruments as anchorage of environmental awareness is a very important method to reduce environmental impacts from the daily life with shopping, cooking, cleaning and washing etc. for citizens and procurement and production for businesses and industries.

The Dogme 2000 LIFE projects impacts on policy areas etc. comes mostly from the influence the good examples and lessons learned gathered in the Dogme 2000 municipalities. The Dogme 2000 manual includes collections of ideas and methods on how to prepare green account, a plan for reduction the chemical pressure, secure anchorage of environmental awareness etc. The manual can be used by municipalities through out Europe and when these municipalities in the future through their work, and maybe their adoption of the Dogme 2000 model, have brought new ideas, instruments and methods these can disseminated to again new municipalities.

By this the Dogme 2000 model and municipalities work with it can bring new best practice up and bring inspiration to national and European decision makers on environmental issues.

Long-term sustainability

The Dogme 2000 cooperation had no time limits included in its first statutory document but instead an obligation for the municipalities in the cooperation to at any time seek for improvements in their environmental performance. In fact it is possible to be excluded from the cooperation if there are no continuous improvements, and in practice it means that membership of the Dogme 2000 cooperation will lead to long term improvements. Improvements are in this case not only improvements in the municipals own environmental performance but the environmental performance from the whole municipal area.

For this reason most of the effects from a membership of the Dogme 2000 cooperation will be in form of indirect impacts towards citizens and business communities in the involved municipalities. Anchorage and dissemination activities are therefore central elements in the Dogme 2000 agenda and the central product from this project has therefore been the new Dogme 2000 manual which includes ideas and methods for Anchorage and Dissemination. One example from the Chemical plan can be mentioned

to show Anchorage activities because there have been tested methods to reduce the chemical pressure from perfumes and other substances which are used in skin and washing articles for babies. This have been done by educating nurses and other health care staff to inform and help parents to babies in choosing products with only few suspected ingredients.

Besides the activities directed towards citizens and business communities the municipality has to show the way by adopting sustainable operation, techniques and planning. This can be done by adopting and promoting methods for Sustainable New Construction and Refurbishing and Green Procurement, items that already are included in statutory document that Dogme 2000 is based on and that has been reviewed and changed in the light of this project.

Replicability, demonstration, transferability, cooperation

During this project tests have been conducted on ideas and methods concerning the areas; Green Accounts, Chemical plan, Anchorage and Audit model in the partner municipalities. These tests have shown a great degree of conformity in the results in the different test municipalities indicating that the ideas and methods have a high degree of uniformity in them.

Discussing the results with the two external partner municipalities and the two observer municipalities have showed the same although the municipalities are placed in different countries with different cultural background. This is a strong indication on that the ideas and methods can be transferred from the 5 Danish partner municipalities to other European municipalities. An indication that is supported by the fact that City of Malmö has joint the Dogme 2000 cooperation during the project period and also has started the adoption of the new Dogme 2000 Statutory document.

Innovation

The Dogme 2000 model has already from its beginning in 2000 showed innovation in the way cooperation works since the participating municipalities have committed themselves to have continuous environmental improvements every year and be audited on it. If a member municipality fails in showing continuous improvements it can be excluded from the cooperation.

Other exiting municipal cooperation or municipal networks have included obligations on improvement but the Dogme 2000 model is the first one that has systematic and periodic audit included. The periods between the audits are to be decided by the Steering Committee for the Dome 2000 cooperation but for the last 5 years there have been yearly audits. The audits evaluate and conclude on the ongoing environmental work in the cooperative municipalities and measures if the needed improvements in the environmental performance are in place.

During the LIFE project there have been developed and tested new ideas and methods to strengthen the Dogme 2000 model and this includes amongst other; new methods to demonstrate improved environmental performance in the green accounts, methods to reduce chemical impacts, way of anchorage and dissemination and audit methods to ensure transparency between the cooperation cities. The ideas and methods have all been described in the main product from the project; the Dogme 2000 manual.

9. AFTER-LIFE COMMUNICATION PLAN

The original purpose with the Dogme 2000 manual LIFE project was to improve several key elements of the Dogme 2000 statutory document in the areas Green Account, Chemicals and Anchorage and at the same time draft, test and finalise a Dogme 2000 manual as an inspiration tool for European municipalities. The statutory document for the Dogme 2000 cooperation, or the statute for the cooperation, describe the conditions for and the obligations in the Dogme 2000 cooperation, and all the member municipalities City Councils have adopted the statutory document.

The participating municipalities in the Dogme 2000 cooperation had original decided to prepare a process with evaluation of the Dogme 2000 statutory document during 2008 followed by a revision of the document and eventual new adoption in the City Councils in spring 2009.

But in spring 2007 it became clear for the combined project Steering Committee and the Dogme 2000 Steering Committee that there were needs for a sooner improvement of the Dogme 2000 model both concerning the ways of cooperation, the methods mentioned in the statutory document and stated goals for the Dogme cooperation. In June 2007 all seven Dogme 2000 municipalities agreed on a new time schedule where it was stated that the Dogme 2000 statutory document had to be evaluated and revisions had to be implemented before the end of 2007.

During autumn 2007 the Steering Committee has had several meetings and a 2 days seminar in November 2007 to discuss the needed changes in the statutory document and a final adoption of a new statutory document was taken in December 2007. On the Dogme 2000 Steering Committee meeting on February 7th 2008 the process concerning adoption of the new statutory document was discussed and the time schedules for this process. Since the statutory document will lead to binding commitments for the municipalities in the cooperation it has to be adopted in the City Councils of all the cooperation's municipalities, and the first adoption is expected to in March or April 2008 and all municipalities are expected to have finalized the adoption before summer 2008.

The new Dogme 2000 statutory document has incorporated many elements from the LIFE project and in the following some of the elements will shortly be mentioned.

As learning from the work with Green Accounts the new Dogme 2000 statutory document has a clear vision and mission stated, building on a definition for sustainable environmental development. The new document includes both clear topic areas for sustainable environmental development with defined goals and time settings. As an example can be mentioned, that the goal for implementing organic servings in municipal canteens has been redefined and time set and the new goal is that at least 75 % of the food served have to be organic before the end of 2012. In the old document there was no time setting.

Concerning the Chemical Plan there has been a new inclusion in the statutory document that the cooperative municipalities have to establish plans concerning the thirteen critical chemicals or chemical groups to minimize or take them out of use. The first stage of the plan will be to analyze the consumption in all municipalities before the end of 2010 and try to find substitutes or reduce the consumption in the next stage, but there has not been taken any decisions on this stage yet.

In connection with the audit model in Dogme 2000 there have been made two major changes in the new statutory document. First it has been stated that there have to be prepared background documents describing what has to be achieved to fulfil the different levels of improvements for a sustainable development. Second it has been stated that the Steering Committee for the Dogme 2000 cooperation after every year external audit has to make a decision on which efforts that have to taken in the following year for all the municipalities in the cooperation. This decision taking procedure in the Steering Committee for the Dogme 2000 cooperation can be compared to the Management Review in the Environmental Management and Audit Scheme.

As part of the ongoing dissemination plan in the Dogme 2000 cooperation it has been decided that a number of municipalities, mainly Danish and Swedish municipalities, will be contacted and offered a visit from one of the politicians from the Steering Committee, giving an introduction to the cooperation, and eventually offered the possibility for a membership of the Dogme 2000 cooperation.

10. COMMENTS ON FINANCIAL REPORT

The budget for the project was modified due to an application from October 30th 2006 for changes in the budget in the category External assistance. The two posts for “Consultancy on layout and text for the Dogme-handbook” and “Translation of progress-, interim and final report” were reduced by 11.000 € which was transferred to “Setting up procedures for project management”.

The Commission approved the modifications at December 12th 2006.

Comments on calculation of unit costs for personnel

In the previous reports there have been used a unit for personnel on 1 day and due to consultation with the External Monitor for the project it was decided to change this in the final report, and use the unit 1 hour instead of. This change itself does not have any influence on the total costs incurred for personnel during the project since the registered working hours in the project were recalculated to days by using a factor 7,4 hours pr. working day, but the change gives less deviations in the calculations where “0” working day can generate 100 € in cost.

But during the change of unit it showed up that there has been made a error in calculation of unit cost because especially for the Danish employees the yearly salary has been divided by 221 days to give a unit cost but the staff employed in the project have an employment contract also covering ordinary salary for holidays and bank holidays. The yearly salary should in fact have been divided by 260 days which is the average number of possible working days. This is also the reason that there is used a number on 1924 hours in the calculations of the unit cost. For Stadt Neumünster and Siualiau there have been used the actual number of yearly working hours they have provided the project with.

The difference between 221 days and 260 is 15 % and this gives a change in the financial overview when the final reports are compared with the interim reports but for nearly all partners the difference is less than 15 % because in the re-registration and re-calculation there have been found working notes that have not been registered earlier in the project.

Project costs incurred

Cost category All costs in €	Total cost according to the Commission's decision	Costs incurred in the project	%
1. Personnel	751.710	783.467,16	104
2. Travel	59.478	57.689,70	97
3. External assistance	46.711	50.522,73	108
4. Durables: total <u>non-</u> <u>depreciated</u> cost		-	
- <i>Infrastructure sub-</i> <i>tot.</i>		-	
- <i>Equipment sub-</i> <i>tot.</i>		-	
- <i>Prototypes sub-</i> <i>tot.</i>		-	

5.	Consumables	88.053	86.727,16	98
6.	Other costs	6.712	9.296,43	139
7.	Overheads, 7 % of sub-total cost for 5 partners	66.687	68.586,33	103
TOTAL		1.019.351	1.056.289,51	104

Table 1 Project costs incurred

In table 1 are there an overview of all costs incurred during the project, and in total there have been an additional consumption on 14 %. In the following there will be given a short description on the different cost categories and the development in consumption.

“Personnel costs” have had an additional consumption on 4 %. At the project stages of the interim report and 2nd Progress Report the incurred costs on personnel was approximately as planned and this has followed the project through to the end.

“Travel costs” are nearly on budget with a small under-consumption on 3 %. There have been additional costs to travel for meetings in the working group and to dissemination activities but this has outweighed by a less consumption for travels for the external partners Neumünster and Siauliai.

Cost for “External assistance” has an additional consumption on 8 %. The major differences have been due to higher costs for graphic consultancy for publications, translation and printing and Project Management

“Consumables” have under-consumption on 2 %. There have not been consumables costs connected to the mini-seminar in Brussels as foreseen in the budget; travels and accommodation connected with the mini-seminar are placed under the category “Travel costs”.

The category “Other costs” includes costs for external financial auditing, and have an additional consumption on 39 %. The audit process has taken more time that predicted mainly because the time unit has been changes during the audit process.

For comments on “Overheads”, se next section.

Calculation of overhead

In the application for support from LIFE Environment, dated June 8th 2004 there is assumed an overhead due to 7 % of the sum of costs to personnel, travel, external assistance, consumables and other costs. The Commission has in the letter dated June 8th 2006 asked for a yearly calculation of the overhead, based on the costs for; estate, canteen, postage/copy/journal and IT plus license.

There has been an email correspondence with Mr. Tommy Sejersen, Financial Desk Officer in the LIFE-unit, DG ENV E4 on March 5th 2007, April 23rd 2007 and April 23rd 2007 concerning the calculation on overhead, and the possibility to use one uniform percentage of project turnovers for calculation overheads for all Danish municipalities in the project.

In the following table 2 there is a calculation on overheads concerning the Environmental Department in City of Copenhagen. The costs used for the calculation of overheads have been taken from the annual accounts for 2004 to 2007, included, and because the environmental department is located at two floors in a rented building it is easy to find the exact costs for the department. The costs for estate include rent, electricity, heating and water consumption. The costs for canteen, postage, copy, journal and IT and license have been taken from the yearly account and have been put in the City of Copenhagen's internal ABC-model to calculate the costs for the tax financed area, since the fee financed area, mostly concerning waste administration and planning, are not allowed to cover costs generated from the ordinary municipal administration and operation. The City's internal ABS-model is audited yearly by City of Copenhagen's Audit administration.

The man years for the Environmental Department are provided from the budgets for the same years since there is no registration on total working hours in the department. To calculate the number of man years from hours spend on the LIFE project an average number on 1430 working hours for a man year is used. This number comes from on average nearly 41 workings weeks with 35 working hours. It should be noticed that the number of hours for a man year cannot be compared with the numbers of hours in calculation on the salary because the Danish personnel used in this project are employed with paid holydays, bank days etc.

All numbers in €, and for City of Copenhagen, Environmental Department	2004	2005	2006	2007
Estate	1.031.744	1.057.504	1,083.935	1.111.037
Canteen	67.888	69.633	71.,377	73.121
Postal/copy/journal	252.905	259.211	265.651	272.359
IT plus license	641.318,	657.284	673.652	690.557
In total	1.993.855	2.043.631	2.094.615	2.147.074

Man year in budget	181	177	177	164
Hours on Dogme projects/man year	565 hours/ 0.40 man year	3.540 hours/ 2.48 man year	2.723 hours/ 1.90 man year	1,605 hours/ 1,12 man year
Project percentage of total use	0,22 %	1,40 %	1,08 %	0,68 %
Yearly overhead calculated for the Dogme Project	4.386,48	25.749,75	21.993,45	14.600,10

Table 2. Calculation on overhead in City of Copenhagen

The actual calculated overhead for City of Copenhagen can be calculated to constitute the following percentages:

Percentage of personnel costs 26 %

Percentage of sub-total costs 16 %.

Since the actual overhead exceed the maximum allowed overhead percentage on 7 % there have been made a refund of the surplus overhead in the calculation of overhead. For Albertslund, Ballerup, Herning and Fredericia Municipalities the overhead has been calculated as 7 % of the eligible costs since there are no registration of the costs for estate, canteen, postage/copy/journal and IT plus license. As shown for City of Copenhagen the actual overhead would properly be higher than the maximum percentage on 7 %.

In the correspondence with Mr. Tommy Sejersen the project manager Susanne Boiesen Petersen asked for permission to use the calculation of the overhead for City of Copenhagen as proof for the size of overhead in all the Danish partner municipalities, and this was accepted if it could be proven that the costs structure in the Danish partner municipalities is the same.

All Danish municipalities are regulated by national legislation for their funding; taxes and tariffs, for their salaries, estate costs and costs for daily operation. And there is also a very strict regulation on what services can and must be offered and how they shall be funded. All the participating Danish municipalities have very identical structures even though their size varies, and all the participating departments have nearly identical tasks to perform; they are in general technical and environmental departments with planning and inspections as their main tasks. All departments have also tasks in connection with citizen's contacts, Agenda 21 planning and environmental awareness activities. Most of the staffs are academic educated and have most of the time desk table work to do and use mostly the same type of IT and software in their job.

Due to all this similarities it has been decided to use the same overhead percentage for all Danish partner municipalities. Because of the differences between the municipalities and the much lower level of activities there has been applied for coverage of overhead costs for Neumünster and Siauliai Municipalities, and their overhead have not been calculated.

External financial audit

The external financial audit has been conducted by Revisionsinstituttet, Skagensgade 1, DK-2630 Tåstrup, Denmark, and the Long-Form Audit Report is included as appendix to the Final Financial Report. The audit has included (copied from the Long-Form Audit Report):

We have audited the project accounts presented by the Management of the Beneficiary (Environmental Protection Agency of Copenhagen) for the project "Dogme 2000 – a model for environmental management on the municipal level", LIFE04 ENV/DK/000071 for the period 1 October 2004 - 1 December 2007, which comprises the items personnel, travel, external assistance, consumable material, and overheads.

The project accounts include activities carried out by:

Beneficiary: City of Copenhagen (Environmental Protection Agency City of Copenhagen)

*Partner: Albertslund Municipality
Ballerup Municipality
Fredericia
Herning Municipality
Stad Neumünster
Siauliai Municipal Administration.*

The audit has lead to the following opinion (copied from the Long-Form Audit Report):

4. Compulsory statement and reproduce of the project report

We have submitted the project account with the following report:

We have audited the project accounts presented by the Management of the Beneficiary (Environmental Protection Agency of Copenhagen) for the project “Dogme 2000 – a model for environmental management on the municipal level”, LIFE04 ENV/DK/000071 for the period 1 October 2004 - 1 December 2007, which comprises the items personnel, travel, external assistance, consumable material, other costs and overheads. The project accounts have been prepared in accordance with the Standard Forms for the use of LIFE III Project Beneficiaries and the Standard Administrative Provisions/En 01/04/2003.

The Management of the Beneficiary is responsible for the preparation and fair presentation of the project accounts in accordance with the Standard Forms for the use of LIFE III Project Beneficiaries and the LIFE Standard Administrative Provisions/En 01/04/2003. Our responsibility is to express an opinion on the project accounts based on our audit.

Basis of opinion

We conducted our audit in accordance with Danish Auditing Standards and the instructions in Standard Audit Report for projects funded in 2004 and the commitment letter of 2 September 2004. Those standards and instructions require that we plan and perform the audit to obtain reasonable assurance that the project account is free from material misstatement cf. the contribution provisions and the commitment letter of 2

September 2004. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the project accounts.

An audit also includes assessing whether the accounting policies used comply with the LIFE Standard Administrative Provisions, as well as evaluating the overall presentation of the project accounts.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Our audit has not resulted in any qualification.

Opinion

In our opinion, the Project Accounts have been presented in accordance with the Standard Forms for the use of LIFE III Project Beneficiaries and the Standard Administrative Provisions/ En 01/04/2003, and give a true and fair view of the project's financial results according to these regulations.

11. ANSWERS TO THE COMMISSIONS QUESTIONS FROM JUNE 8TH 2006

Question, Technical Aspects, Task 3

I understand that a comprehensive test plan has been prepared for seven tests with four anchorage instruments directed at different targets groups. However this plan is not attached to the report. Please provide it.

Answer

In the Dogme 2000 manual, page 33, there is a link to the test plan; Annex 7 Test plan Anchorage, Outline of planned tests.

A copy in UK is attached as appendix 6,3,4,3,2.

Question, Technical Aspects, Task 6

You inform that an overview has been produced concerning the networking of the project participants. Please provide a copy of this document

Answer

There have been made overviews of the different networks that the partner municipalities' joints through out the project period and the incoming new external municipalities Malmö and Kolding have included in the overview. The last overview, dated January 15th 2007 is attached as attached as appendix 6,6,2.

Question, Personnel

Please prove the figure with decimals for number of time units assigned to the project. Several employees have worked 0 days, but have according to the financial report still generated costs for the project.

Answer

All time registrations have been change from the unit "day" to unit "hour" which will minimize this problem. Se also chapter 10 for more explanation for this subject.

Question

Please provide supporting documents, i.e. salary slips (or other documentation for yearly gross salary), calculation of obligatory social charges and time sheets, for the following staff: Henriette Lenz, Lill Dueholm, Carl Aage Gregersen, Jesper Thomsen, Jørgen Lund Madsen, Gerd Sigel and Zydrome Staniene.

Answer

There are provided statements on salary for the asked staff and relevant years in the appendixes 11,1 Henriette Lenz, 11,2 Lill Dueholm, 11,3 Carl Aage Gregersen, 11,4 Jesper Thomsen, 11,5 Jørgen Lund Madsen, 11,6 Gerd Sigel and 11,7 Zydrome Staniene.

Question

Please explain why Lill Dueholm is listed twice for 2004.

Answer

Originally there were calculated a yearly salary for every month staff personnel have been involved in the project. This has been change in the Final Report where a calculated yearly salary has been used, based on the actual salary for the whole yearly, as can be seen in appendix 11,1 to 11,7. There will in the Final report only be one registration pr. Year pr. task.

Question, Travel

It is noted and accepted that for some of the travel expenses you are not able to provide invoice numbers, but please make reference to your internal accounting documents referring to the costs marked with asterisks.

Answer

Internal accounting references have been provided to all invoices.

Question

Please indicate what means of transport has been used, train ticket, use of own car etc. and explain in detail your internal rules for reimbursement/paying travel tickets

Answer

Means of transportation have been applied.

The internal roles in the project for transportation are as follows;

Local transportation should first of all be by bus, train or taxi, if the last option is the only realistic way of travel. If there is a specific need, or it will mean substantial shorter travel time, private car can be used if the car owner has permission for use of private car in the employment. Local transportation will most likely be in Greater Copenhagen area.

Nation transportation should be by bus or train. If there is a specific need, or it will mean substantial shorter travel time, private car can be used if the car owner has permission for use of private car in the employment.

International transportation should be by train or airplane. From Neumünster to Denmark it could mean substantial shorter travel time by using private car, due to few train connections.

Question

Please provide invoice 166 and AST12687 and proof of payment

Answer

Both invoices are attached.

Invoice 166, appendix 11,8, concerns dinner during the seminar with external partners on May 9th to 11th 2005. The invoice has been redrawn from the project. The invoice 1021 has also been redrawn.

Invoice AST12687, appendix 11,9, concerns hotel stay in connecting with the internal seminar on October 27th 2005.

Question

Please also provide the invoices 6274006 and 932/5 from your partner NE and explain the difference in amounts for similar purpose.

Answer

Both invoices, included in appendix 11,10, are connected to a meeting in Copenhagen from May 9th to 11th 2005.

Mr. Arne Lewandowski and Mr. Detlev Schulz travelled from Neumünster to Copenhagen on May 9th together in Mr. Schulz car.

On May 11th Mr. Lewandowski travel in the morning from Copenhagen to Neumünster alone by train, this is the invoice on 57,60 €.

Mr. Schulz travel back from Copenhagen to Neumünster on May 11th in the afternoon in his car. The invoice on 292,40 € covers ferry twice Puttgarden – Rødby, parking in Copenhagen and one way driving for two person and one way driving for one persons.

Question, External assistance

The service relating to “Project Management” and provided by COWI is not foreseen in the budget. First of all please explain (in technical and financial terms) why these costs are not foreseen in the budget, as normally only costs foreseen in the budget are eligible for co-funding.

Answer

Shortly after the beginning of the project there showed up a need for external consultancy, and the project applied on October 30th 2006 for this modifications. In the application a change in the budget concerning “External assistance” was suggested, where the foreseen need for “Consultancy on layout and text for the Dogme-handbook” and “Translation of progress-, interim and final report” were reduced by 11.000 € which would be used for “Setting up procedures for project management”.

The Commission approved the modifications at December 12th 2006.

Part of term “Project Management” covers activities to set up a Project Handbook, describing procedures for administration, economy and project responsibilities.

Question

Please describe the services declared as “Project Management” more in detail and the selection procedure employed when selecting the subcontractor.

Answer

COWI, A/S, was chosen as consultant from a combined evaluation on their reputation as consultants and their knowledge to projects financed by LIFE. The City of Copenhagen has in an earlier LIFE project used COWI A/S as consultant.

From other projects etc. it is known that the salary for all the major consulting engineering companies in Denmark is almost equal

Question

Please also provide a copy of the invoice 511226 and proof of payment. The related costs (€2.751,48) are not considered eligible for co-funding until the submission of satisfactory documentation and justification.

Answer

The invoice and proof of payment are attached as appendix 11,11.

Question, Consumables

In note that €26.729.30 are declared under the category “Consumables” for the internal seminar at Base Camp in Copenhagen held on 27/10/2005 (task 7). Please justify these costs more in detail and provide a copy of the relevant invoice/receipt. The costs are not considered eligible for co-funding until the submission of satisfactory documentation and justification.

Answer

In the application dated June 8th 2004 there was under task 7 described two internal conferences during the project period and one final conference was described under task 6. The three conferences were estimated to approximately 25.000 € each.

In Denmark it is used not to rent localities separate from servings etc. but instead to order and pay for a number of “meetings units”. One “meeting unit” includes costs to cover rent for locality, servings and technical assistance from the conference place. The invoice 2336, appendix 11,12, for the internal seminar includes;

195 whole day meetings, inclusive lunch and dinner, 21.099 €. This means 195 persons for one day including locality, lunch, dinner etc.

61 day meetings, inclusive lunch, 4.313 €. This means 61 persons for one day including locality, lunch etc.

Costs for additional servings and water, 391 €. This have mostly been for journalists, speakers and presenters at the workshops.

Costs for additional tables and technical assistance, 927 €.

A copy of the invoice is attached as appendix 11,14.

Question, Overhead

The overheads are provided per man year, but the calculation of the overheads from total costs unit costs are not shown. Please do that – preferably backing these figures up with appropriate references to annual activity reports etc. the cost elements relating to estate expenses, canteen, postage/copy/journal (partly) and IT + license seems to be relevant to the project, but costs relating to library, reception, administration and economy (economy manager is already allocated to the project under personnel) seems not to be fully relevant to the project. Please justify the costs elements of the second group you want to include in the overhead calculation.

Answer

In the Final Technical Report and the final Financial Report there are calculation and explanation on the overhead.

Question

Furthermore, the calculation of the overheads only applies to your organisation with regards to structure, size, costs structure etc.

Answer

See the comments in the Final Technical Report and the final Financial Report on calculation and explanation on the overhead.

Question

It is not evident either why only €66.687 out of a calculated total of €126.132 is included as overheads, please explain.

Answer

The reason for only include €66.687 in the table was that this was the only amount that could be reimbursed.

In the table with financial overview in the Final Report the total calculated overhead is applied and regulated by a negative number to equalise the overhead to 7 % of the total costs.

12. ANSWERS TO THE COMMISSIONS QUESTIONS FROM FEBRUARY 9TH 2007

Question, Reporting

The Technical report is generally of good quality. However I would ask you to include all the foreseen deliverables both on the project website and to submit their final versions also in paper format with the Final Report.

Furthermore, please address all the issues raised in the Commission's letter dated on 08/06/2006 in the Final Report.

Answer

The two websites will be equal as far as possible but there will be minor differences because some of the deliveries will be only in Danish and only included in the Danish website.

Concerning issues raised in the letter from the Commission dated June 8th 2006 are addressed in chapter 11.

Question, Project website

As we accepted that you present material in electronic format although it was originally foreseen to be printed (cf. our letter of 14/11/2005), the website should be particularly well developed and contain complete documentation. Please quickly ensure that both the Danish and the English versions of the project website are fully updated – and is possible contain the same information. You are also invited to summarize project results under each relevant section of the project.

Answer

The Dogme 2000 manual, the main product from this project, is both printed in 200 examples on Danish and English and is placed on the website, dogme2000.org/life in Danish and an English version.

The website dogme2000.org/life is updated with the last deliveries.

Question, Layman's report

Please submit the layman's report with the final report as I understand that the application wrongly indicates 01/04/2007. It should follow the prescription of the SAP Article 11 and contain a reference to the project website where all the deliverables, including the Dogme-handbook, can be found.

Answer

The Layman's report's are attached as appendix 6,6,6,1 and 6,6,6,2, and are as prescribed in SAP Article 11.

Question, Leaflet about toys and chemicals

I note that the leaflet about toys and chemicals (produced under task 2 in 2006) has been disseminated to the target group of parents with young children. Please inform with the

final report, how many copies of this leaflet have been printed, distributed and what has been the public attitude to this dissemination material.

Answer

The leaflet has been printed in 6.000 copies and is also available on the website for Ballerup Municipality, link <http://www.ballerup.dk/get/29150.html>. The leaflet is attached as appendix 6,2,5.

The leaflet has mostly been distributed through the nurses visiting parents with new born children and through meeting groups for mothers.

The leaflet has also been placed in bibliotheca, by general practitioner doctors and in presents for all one year old babies and there parents in Ballerup Municipality

The leaflet has been well accepted by the target groups; parents to babies and nurses for small children.

13. APPENDICES

Appendix 6,1,1.	Green Account Milestone scheme, latest update from June 8 th 2005.
Appendix 6,1,2,1.	Annex 1 Brief description on the topics in the model.
Appendix 6,1,2,2.	Annex 2 Proposal for benchmarks and indicators model for green account. Work notes, including methods for collecting data and calculations for the selected indicators, on each of the eight topics, in Danish.
- Appendix 6,1,3,1.	Dogme Life: Adhoc arbejdsgruppe energi (Note on Energy)
- Appendix 6,1,3,2.	Forslag til pejlemærke og indikatorer om Jord & Grundvand (Proposals on bearing marks and indicators for Soil and Groundwater)
- Appendix 6,1,3,3.	Indikatorer for forankring (Indicators on Anchorage)
- Appendix 6,1,3,4.	Notat vedr. indikatorer til pejlemærke for kemikalier. (Note on indicators for bearing mark for Chemicals)
- Appendix 6,1,3,5.	Notat vedr. forslag til fælles centrale indikatorer for området luft (Note with a proposal for common indicators for Air)
- Appendix 6,1,3,6.	Notat vedr. forslag til fælles centrale indikatorer for området natur (Note with a proposal for common indicators Nature).
- Appendix 6,1,3,7.	Forslag til fælles indikatorer for planlægning (Proposal for common indicators Planning).
- Appendix 6,1,3,8.	Dogme Life: Ad hoc arbejdsgruppe støj (Note on Noise).
Appendix 6,1,4,1.	Green Accounts 2006 for Albertslund Municipality, In Danish
Appendix 6,1,4,2.	Green Account for Ballerup Municipality, in Danish.
Appendix 6,1,4,3.	Green Account for Fredericia Municipality.
Appendix 6,1,4,4.	Green Account for Copenhagen.
Appendix 6,1,5.	Samlet notat for test af 25 indikatorer for miljømæssig bæredygtighed, in Danish (Collected notes on 25 indicators for a sustainable state)
Appendix 6,2,1.	Chemical plan – Milestone Scheme.
Appendix 6,2,2,1.	Erfarings- og vidensindsamling, Kemikalier, in Danish, (Gathered experience and knowledge), dated February 2005.
Appendix 6,2,2,2.	Annex 3 Summary of experience and knowledge gathering – chemicals, undated.
Appendix 6,2,3,1.	Testplan – Kemikalier.
Appendix 6,2,3,2.	Test plan – Chemicals, English summary, undated
Appendix 6,2,4.	Status for test i DOGME-life-kemi-projektet pr. august 2006, dated August 21st 2006

- Appendix 6,2,5. Reduktion af kemikalietrykket – forslag til indsats i kommunerne, in Danish, (reduction of the chemical pressure - proposal for municipal achievements) dated September 2007
- Appendix 6,2,6. En indkøbsguide til forældre. Legetøj til babyer og småbørn. Ballerup Kommune (A shopping guide for parents. Toys for new born and small children. Ballerup Municipality)
- Appendix 6,3,1. Anchorage Milestone scheme 2005-2007, version 4
- Appendix 6,3,2. Gross list of anchorage instruments, Annex 4, June 7th 2005
- Appendix 6,3,3. Inspirationkatalog om forankring, in Danish, dated September 2007 (Catalogue on ideas for Anchorage)
- Appendix 6,3,4,1. Indikatorer for forankring, in Danish, dated October 14th 2005 (Anchorage Indicators)
- Appendix 6,3,4,2. Testplan, Forankringsgruppen – Dogme-Life, in Danish, dated November 4th 2005 (Test plan, working group for Anchorage)
- Appendix 6,3,4,3,1. Detailplaner for enkelt-testene, Marts 2006, in Danish, dated March 2006 (Detailed plans for tests, March 2006)
- Appendix 6,3,4,3,2. Test plan anchorage. Outline of planned tests. Undated
Internal report: Evaluation of tests
- Appendix 6,3,5,1. Forankringsredskab, beskrivelse og evaluering; Evaluering af Grønt Diplom i boligforeninger i København (Evaluation of Green Diploma for housing associations in Copenhagen)
- Appendix 6,3,5,2. Forankringsredskab, beskrivelse og evaluering; Evaluering af Grønne Butikker (Evaluation on Green Shops)
- Appendix 6,3,5,3. Forankringsredskab, beskrivelse og evaluering; Etablering af Bjørnebander i Fredericia (Initiation of hogweed groups in Fredericia)
- Appendix 6,3,5,4. Forankringsredskab, beskrivelse og evaluering; Evaluering af Brugergrupper (Initiation of citizens groups i housing association areas in Albertslund)
- Appendix 6,3,5,5. Forankringsredskab, beskrivelse og evaluering; Evaluering af et netværk/organisering, som en metode til at inddrage borgere i bjørnklobekæmpelse (Evaluation of the use of networks as a method for control of hogweed)
- Appendix 6,3,5,6. Forankringsredskab, beskrivelse og evaluering; Unge og bæredygtighed, Vedvarende energi og energibesparelse i husholdningen (Youth and Sustainability; Renewable Energy and Energy Savings in Households)
- Appendix 6,3,6. Forankringsgruppens forslag til reformulering af Dogme 3, in Danish (Proposal from the Working Group for Anchorage on reformulating the Dogme 3).
- Appendix 6,4,1,1. Audit Milestone scheme, dated November 16th 2004.
- Appendix 6,4,1,2. Audit Milestone scheme, dated January 11th 2007

- Appendix 6,4,2,1. Forslag til ny revisions-procedure, in Danish, dateret januar 2006 (Proposal for new Audit Procedure)
- Appendix 6,4,2,2. Eksempel på baggrundsnotat, in Danish, dated September 22nd 2005 (Examples on background notes)
- Appendix 6,4,3,1. Evaluering af test af Ny Revisionsmodel in Danish, (Evaluation on test of new Audit model) dated March 30th 2007.
- Appendix 6,4,3,2. Dogme 2000 Audit report on Albertslund Municipality.
- Appendix 6,4,3,3. Dogme 2000 Audit report on Ballerup Municipality.
- Appendix 6,4,3,4. Dogme 2000 Audit report on Fredericia Municipality.
- Appendix 6,4,3,5. Dogme 2000 Audit report on Herning Municipality Municipality.
- Appendix 6,4,3,6. Dogme 2000 Audit report on City of Copenhagen.
- Appendix 6,4,4,1. Revisionsprocedure for Dogmerevision, in Danish, dated May 31st 2007
- Appendix 6,4,4,2. Audit procedure. New audit model – proposal for audit procedure in English, dated May 31st 2007.
- Appendix 6,4,4,3. Baggrundsdokumenter til revision af Dogme 2000 (Background documents for the three dogma's), dated May 31th 2007.
- Appendix 6,4,5,1. Uddrag af rapport, Sammenligning af EMAS og Dogme, med bilag.
- Appendix 6,4,5,2. Extract of report, Comparison of EMAS and Dogme, with appendix
- Appendix 6,5,1. Dissemination Milestone scheme
- Appendix 6,5,2,1. Dogme-håndbog 2007, projektbeskrivelse, in Danish, dated May 23rd 2006 (Dogme Manual 2007, Project description).
- Appendix 6,5,2,2. LIFE Håndbog – udkast august 2006, in Danish, dated August 2006 (LIFE Manual – draft August 2006)
- Appendix 6,5,3,1. Dogme 2000 – en håndbog om et kommunalt miljøsamarbejde i udvikling
- Appendix 6,5,3,2. Dogme 2000 – a manual on a municipal environmental cooperation in progress.
- Appendix 6,6,1. Dissemination Milestone scheme, in Danish
- Appendix 6,6,2. Oversigt over netværk in Danish, dated December 16th 2004 (Summary of Network)
- Appendix 6,6,3. Dissemination activities during the Dogme 2000 LIFE project:
- Appendix 6,6,4,1. 1 million to Dogme 2000, published in; News from Copenhagen, Issue 1, February 2005
- Appendix 6,6,4,2. EU blåstempler DOGME (EU acknowledge DOGME), published in; Copenhagen International, no. 18, November 2004.
- Appendix 6,6,4,3. Visionært miljøsamarbejde: Dogme 2000 - for kommuner og miljø (Visionary environmental cooperation: dogme 2000 - for municipalities and environment), published in: Stads- og Havneingeniøren 8, 2005.

Appendix 6,6,4,4.	EU-projekt forbedrer kommuners miljøledelse (EU project improves municipal environmental management), published in: Kommunerne & Europa, no. 5, Oktober 2005
Appendix 6,6,4,5.	Test af redskaber til forankring (test of tools for anchorage), published in: Lokal Agenda 21 Nyhedsbrev 47, May 2006
Appendix 6,6,4,6.	Kommunerne skal gå foran i miljøarbejdet (The municipalities have to be in front in the environmental work), published in: Teknik & Miljø, Miljø og Klimaindsats
Appendix 6,6,4,7.	Life projekt løfter det kommunale miljøarbejde (LIFE project gives air to the municipal environmental work), published in: Teknik & Miljø, Miljø og Klimaindsats
Appendix 6,6,5,1.	Miljøledelse på kommuneniveau – et Lifeprojekt under Dogme 2000, in Danish
Appendix 6,6,5,2.	Environmental management at municipal level – a LIFE project under Dogme 2000, in English
Appendix 6,6,6,1.	Dogme 2000, et kommunalt miljø samarbejde i udvikling
Appendix 6,6,6,2.	Dogme 2000. A municipal cooperation in development.
Appendix 6,6,7	Introduction seminar in Copenhagen, May 9 th to 11 th 2005, meeting minutes.
Appendix 6,6,8	Mini-seminar in Brussels, June 21 st 2006, meeting minutes.
Appendix 6,6,9.	Meeting in Siauliai 13 th to 15 th 2006, meeting minutes.
Appendix 6,6,10,1.	Final conference in Fredericia, October 24 th and 25 th 2007, conference program.
Appendix 6,6,10,2.	Final conference in Fredericia, October 24 th and 25 th 2007, list of participants.
Appendix 6,7,1.	Master plan for Dogme LIFE
Appendix 6,7,2.	Internal seminar in Copenhagen, October 27 th 2006, conference program.
Appendix 6,7,3.	Internal seminar in Copenhagen, October 27 th 2006, list of participants.
Appendix 6,7,4.	Internal seminar in Kolding, October 26 th 2006, conference program.
Appendix 6,7,5.	Internal seminar in Kolding, October 26 th 2006, list of participants.
Appendix 11,1	Salary Henriette Lentz
Appendix 11,2	Salary Lill Dueholm
Appendix 11,3	Salary Carl Aage Gregersen
Appendix 11,4	Salary Jesper Thomsen
Appendix 11,5	Salary Jørgen Lund Madsen
Appendix 11,6	Salary Gerd Siegel
Appendix 11,7	Salary Zydrone Staniene
Appendix 11,8	Invoice 166

Appendix 11,9	Invoice AST12687
Appendix 11,10	Invoice 6274006 and 9325
Appendix 11,11	Invoice 511226
Appendix 11,12	Invoice 2336

14. FINAL REPORT: LAYMAN'S REPORT

The Layman's report is attached as appendix 6,6,6,1 and 6,6,6,2.