

# IHI Annex to the Budget and Type of Participants: instructions on how to fill in the detailed budget of a (full) proposal

## CONTENTS

|  |    |
|--|----|
| Introduction.....  | 1  |
| 1 Instructions on how to fill in the detailed budget of a (full) proposal.....                     | 2  |
| 2 Verification of the eligibility of the (full) proposal with the 45% contribution threshold ..... | 10 |

## Introduction

The purpose of this document is to provide clear and detailed instructions on how to fill in the IHI Annex to the Budget and Type of Participants and more specifically the **'detailed budget'** tab.

The IHI Annex to the Budget and Type of Participants **must** be submitted to IHI as part of the proposal in a **single stage** call or in the **second stage** of a two-stage call.

Applicant consortium must complete this Annex to:

- specify the types of participants composing their proposal;
- specify values of in-kind and/or financial contributions (i.e., IKOP, non-EU IKOP, FC paid and IKAA) for their proposal as those IHI specific cost categories are not reflected in the proposal budget in PART A;
- ensure their proposal budget is completed correctly;
- verify that their proposal reaches the eligibility threshold of 45% contribution (compulsory for a proposal to be evaluated).

This Annex contains five tabs ('Guidance', 'Type of participants', 'Detailed budget', 'Simplified budget' and 'Check results') and must be completed **in the following order**:

- **Step 1:** Fill in the **'Types of participants'** tab (compulsory) following these instructions (link [here](#)).
- **Step 2:** Fill in the **'Detailed budget'** tab (compulsory) following the instructions contained in this guidance document;
- **Step 3:** Verify in the **'Check Results'** tab if the proposal's budget reaches the 45% eligibility threshold (compulsory) and, if necessary, adapt/correct the data in the **'Detailed budget'** tab (back to step 2).
- **Step 4:** Fill in the **'Simplified budget'** tab to test different budget scenarios (optional).

This document provides a comprehensive overview of the ‘Detailed budget’ tab and the ‘Check results’ tab, explaining each field/column and providing detailed instructions.

This guidance document can be read in conjunction with the IHI guide for applicants and, in particular, the sections on "Composition of the estimated budget" and "Estimated budget examples" for concrete examples on how to build the estimated budget of a (full) proposal.

For a complete set of information, the IHI guide for applicants is available here:

[https://www.ih.europa.eu/sites/default/files/IHI\\_Guide\\_for\\_Applicants.pdf](https://www.ih.europa.eu/sites/default/files/IHI_Guide_for_Applicants.pdf)

## 1 Instructions on how to fill in the detailed budget of a (full) proposal

The estimated budget of a (full) proposal is composed of **two compulsory parts**:

1. The ‘Detailed budget’ tab of the Annex to the Budget and Type of Participants
2. The budget table in the part A of the proposal

The estimated budget (i.e. the two above mentioned parts) of a submitted proposal will be made available to the independent experts evaluating the (full) proposal.

First, the applicant consortium needs to fill in the Annex to the Budget and Type of Participants. Then, once the detailed budget is completed in this Annex, the (full) proposal budget needs to be encoded EU Commission electronic submission system of the Funding and Tender Opportunities portal, which will automatically generate the budget table in the part A of the proposal.

Please keep in mind that some budget items (IKOP, non-EU IKOP, FC paid and IKAA) are **only reflected in the ‘Detailed budget’ tab of the Annex to the Budget and Type of Participants**, since the proposal budget in part A is standard for all EU research programmes and therefore does not capture those specific budget items of IHI JU.

Other budget items appear in both the proposal budget in part A and in the Annex to the Budget and Type of Participants (e.g., total eligible costs, requested EU contribution). For those fields, the applicant consortium needs to **make sure that the values inserted are the same**. In case of discrepancies between values in the Annex and in the proposal budget in part A, the ones in part A will prevail and be considered for assessment during evaluation.

Before starting to fill in the ‘Detailed budget’ tab, first the ‘Types of participants’ tab needs to be completed.

In the ‘Detailed budget’ tab, **all columns must be filled-in** to provide the total overview of the (full) proposal budget (including IKOP, non-EU IKOP, FC paid and IKAA, if any). Cells in blue are editable, cells in yellow are automatically calculated and cells in grey are not applicable.

After completing the ‘Detailed budget’ tab applicant consortiums **must verify if their (full) proposal reaches the eligibility threshold of 45% industry contribution** in the ‘Check Results’ tab.

The below table provides detailed instructions for each specific field/column of the ‘Detailed budget’ tab of the IHI Annex to the Budget and Type of Participants.

| FIELD / COLUMN                   | INSTRUCTIONS ON HOW TO COMPLETE THE FIELD / COLUMN   |
|----------------------------------|--|
| Participant number<br>(Column A) | <ul style="list-style-type: none"> <li>• This information is automatically pre-filled with the information provided in the ‘<b>Types of participants</b>’ tab.</li> <li>• Not editable field.</li> <li>• The participants number specified in the Annex must follow the same order as in the proposal part A.</li> </ul>   |
| Participant type<br>(Column B)   | <ul style="list-style-type: none"> <li>• This information is automatically pre-filled with the information provided in the ‘<b>Types of participants</b>’ tab.</li> <li>• Not editable field.</li> <li>• There are <b>4 main participant types</b>: <p><b>Beneficiary receiving funding</b><br/>Entities or affiliated entities that are requesting EU funding and that are <u>neither IHI private members nor IHI contributing partners</u> (such as universities, hospitals, SMEs, patient orgs, regulators...) and as a result, <u>do not</u> provide in-kind or cash (IKOP, FC, IKAA) to the project.</p> <p><b>In single-stage calls</b>, any legal entity established in a Member State, associated country or low- and middle-income country is eligible to receive funding.</p> <p><b>In two-stage calls</b>, an entity must be established in a Member State, in an associated country or in a low- and middle-income country in order to be eligible to receive funding. However, companies with an annual turnover ≥ EUR 500 million (or directly/indirectly linked to companies with an annual turnover ≥ EUR 500 million) are not eligible to receive funding.</p> <p><b>IHI Private Member<br/>(from COCIR/EFPIA (including Vaccines Europe)/EuropaBio/MedTech Europe)</b><br/>The private members of IHI JU are the industry trade associations COCIR, EFPIA (including Vaccines Europe), EuropaBio, and MedTech Europe as well as their constituent and affiliated entities.</p> <p>They can bring the following type of contributions to the project:</p> <ul style="list-style-type: none"> <li>• In-kind contributions to additional activities (IKAA)</li> <li>• In-kind contributions to operational activities (IKOP)</li> <li>• Financial Contribution (FC)</li> </ul> <p><b>In single-stage calls</b>, IHI private members can also potentially request EU funding (if eligible to receive funding) to cover part of their project eligible costs<sup>1</sup>.</p> <p><b>In two-stage calls</b>, IHI private members are normally pre-identified in the topic and therefore not eligible for funding. Only private members that are not pre-identified in the specific topic may potentially request funding (if they fulfil the eligibility criteria to receive funding).</p> <p>IHI private members (both constituent and affiliated entities) always have to be specified as IHI private members in this Annex, even if they may plan, if</p> </li> </ul> |

<sup>1</sup> IHI private members intending to request EU funding are invited to first refer to their relevant association contacts to verify to what extent they can request funding as per their association's policy.

the project is selected, to participate as associated partner case B (see section on Associated Partner of the [guide for applicant](#) and the [guidance document on Associated Partners](#)).

### Contributing

### partner

Entities that want to contribute to the IHI JU objectives without becoming a full member can apply to become a contributing partner and commit a certain contribution to a certain project/topic. The application must be sent via the Funding and Tender Opportunities portal or 'letter of endorsement' to the IHI Governing Board before the proposal submission deadline (or full proposal submission deadline in a two-stage call). More information about contributing partners can be found here: <https://www.ih.europa.eu/shape-our-future-research/become-contributing-partner>

They can bring the following type of contributions to the project:

- In-kind contributions to operational activities (IKOP) (but not IKAA)
- Financial Contribution (FC)

**In single-stage calls**, they can also potentially request EU funding (if eligible to receive funding) to cover part of their eligible costs.

**In two-stage calls**, IHI contributing partners are normally pre-identified in the topic, so they are not eligible for funding.

### Associated partner

Entities that implement action tasks but without requesting EU funding, nor contributing any in-kind contributions. They also do not sign the grant agreement. The costs of those entities (e.g. US entities) can be covered by their own resources and/or by financial contributions received from third parties.

Do not label as associated partner those entities that are either IHI private members or IHI contributing partners that wish to participate as [associated partner case B](#) at project stage (i.e. if a proposal is selected for funding). This should be done during the Grant preparation but not at proposal stage. IHI private members and IHI contributing partners should always be specified as IHI private members or IHI contributing partners respectively in the Annex in order to reflect their cash and/or in-kind contributions in the proposal budget.

- Participant types are different in the Annex and in the EC IT submission tool which will generate the proposal budget in part A.

### In the EC IT submission tool, the types of participants are:

- Beneficiary,
- Affiliated entity<sup>2</sup>,
- Associated partner.

The entities specified in the Annex as 'beneficiary requesting funding' can be specified in the EC IT submission system as either 'Beneficiary' or 'Affiliated entity'.

The entities specified in the Annex as 'Associated Partner' need to be specified in the EC IT submission system as 'Associated Partner' as well.

<sup>2</sup> An 'affiliated entity' is a legal entity that has a legal and/or capital link to a Beneficiary. It needs to be mentioned separately, both in the budget and description of tasks.

|   |  |
|---|--|
|   | <p>The entities specified in the Annex as 'IHI Private member' or 'Contributing partner' can be specified in the EC IT submission system as either 'Beneficiary' or 'Affiliated entity'.</p>   |
| <b>Participant legal name<br/>(Column C)</b>                      | <ul style="list-style-type: none"> <li>• This information is automatically pre-filled with the information provided in the '<b>Types of participants</b>' tab.</li> <li>• Not editable field.</li> <li>• Participants name specified in the Annex must be the same as in the proposal part A.</li> </ul>   |
| <b>Total Eligible costs<br/>(Column D)</b>                        | <ul style="list-style-type: none"> <li>• Total eligible costs consist of the sum of all eligible costs necessary for the project implementation for each individual participant (including personnel costs, purchase costs, subcontracting costs, internally invoiced goods and services and 25% indirect costs<sup>3</sup>).</li> <li>• Total eligible costs specified in the Annex must be the same as in the budget in proposal part A.</li> <li>• Costs are considered eligible if they fulfil the <b>eligibility conditions</b> (Articles 6.1 and 6.2 of the Horizon Europe model grant agreement: <a href="#">EU Grants AGA Annotated Grant Agreement</a>).</li> <li>• The costs eligibility conditions apply to all costs and all participants (i.e., also to private members and contributing partners providing IKOP).</li> <li>• Field automatically set to zero for Associated Partners.</li> </ul> |
| <b>Funding rate<br/>(Column E)</b>                                | <ul style="list-style-type: none"> <li>• The funding rate is automatically set to 100 % for all consortium applicants, even for participants that are not eligible for receiving funding.</li> <li>• Not editable field.</li> </ul>  |
| <b>Max EU contribution to eligible costs<br/>(Column F)</b>       | <ul style="list-style-type: none"> <li>• The maximum EU contribution is automatically calculated by multiplying the total eligible costs of the participant with its funding rate.</li> <li>• The maximum EU contribution is a positive amount for all consortium applicants (even the ones that are not eligible for funding) as the funding rate is automatically set to 100 %.</li> <li>• Not editable field.</li> <li>• Field automatically set to zero for Associated Partners.</li> </ul>  |
| <b>Requested EU contribution to eligible costs<br/>(Column G)</b> | <ul style="list-style-type: none"> <li>• The requested EU contribution corresponds to the amount a participant requests as IHI JU funding to reimburse part or all of its project eligible costs. This amount cannot exceed the maximum EU contribution.</li> <li>• The requested EU contribution specified in the Annex must be the same as in the budget in proposal part A.</li> <li>• If a participant is not eligible for funding, no EU contribution should be requested (even though the Annex allows it as the funding rate is set to 100 % for all participants).</li> <li>• Field automatically set to zero for Associated Partners.</li> <li>• Only participants eligible to receive funding can request EU contribution.</li> </ul>  |

<sup>3</sup> The indirect costs are automatically calculated as 25% of the eligible direct costs (except subcontracting costs and costs for internally invoiced goods and services, if any) for all beneficiaries, also for IHI private members and contributing partners.

|  |   |
|--|---|
|  | <ul style="list-style-type: none"> <li>The eligibility for receiving IHI JU funding depends on the place of establishment of the participant, on the type of call and on the legal entity status (e.g. SME, non-profit, etc.)</li> <li>Eligibility criteria for receiving IHI JU funding are:</li> </ul> <p><b>In single-stage calls</b>, any legal entity established in a Member State, <u>associated country or low- and middle-income country</u> is eligible to receive funding<sup>4</sup>.</p> <p><b>In two-stage calls</b>, the same conditions as above apply, however, the following entities are <b>not eligible for funding</b>:</p> <ul style="list-style-type: none"> <li>companies with an annual turnover ≥ EUR 500 million or directly/indirectly linked to companies with an annual turnover ≥ EUR 500 million,</li> <li>the pre-identified industry consortium (legal entities identified by IHI JU as participating in the specific topic).</li> </ul>  |
| <b>Income generated by the action (Column H)</b>       | <ul style="list-style-type: none"> <li>The expected income (revenues) generated by the action/project itself, throughout its duration (only applicable for beneficiaries that are profit legal entities).</li> <li>The expected income generated by the action specified in the Annex must be the same as in the budget in proposal part A.</li> </ul>  |
| <b>Financial contribution (FC) RECEIVED (Column I)</b> | <ul style="list-style-type: none"> <li>It consists of the financial contribution (i.e. cash), other than the EU funding, received by a beneficiary that will be specifically used for the action/project.</li> <li>A financial contribution (FC) can be received: <ul style="list-style-type: none"> <li>from the constituent and affiliated entities of the private members and/or by contributing partners,</li> <li>from other sources (e.g., Swiss government).</li> </ul> </li> <li>Only participants that are eligible for funding can receive a FC from IHI private members and/or contributing partners.</li> <li>Participants who receive a FC should include the eligible costs covered by that FC in their total eligible costs.</li> <li>Participants that are the recipients of a FC must also ensure that the sum of their requested EU contribution and their FC received do not exceed their total eligible costs (i.e., no double funding of costs is allowed).</li> <li>The FC received specified in the Annex must be the same as in the budget in proposal part A.</li> <li>In case a private member/contributing partner is the recipient of a FC, the Annex will automatically <b>reduce its IKOP</b> by the amount specified in 'FC received' (to ensure no double counting of contributions by private members/contributing partners). As a result, <b>only</b> FC received from another private member/contributing partner should be specified as 'FC received', not FC received from other sources.</li> </ul> |

<sup>4</sup> If not established in one of the mentioned countries, an entity may still be granted funding exceptionally in case external experts consider the entity as essential for the project implementation (e.g. US University could be granted exceptional EU funding if its participation is considered essential at evaluation stage).

|  |   |
|--|---|
| <b>Financial contribution (FC) PAID (Column J)</b> | <ul style="list-style-type: none"> <li>• It consists of the financial contribution (i.e. cash) paid by a private member/contributing partner to a beneficiary eligible for funding that will be specifically used for the action/project.</li> <li>• A FC can be paid to any beneficiary eligible for funding (including private members/contributing partners if applicable).</li> <li>• FC paid is <b>not</b> reflected in the budget table in the part A of the full proposal.</li> <li>• FC paid is <b>only reflected in the Annex</b> to the Budget and Type of Participants.</li> <li>• This field in the Annex is only editable for private members and contributing partners.</li> <li>• FC paid counts as part of the <b>45% eligibility criterion</b>. The 45% threshold can be reached with only one or several contribution types (e.g., only with IKOP).</li> <li>• Only FC paid by a IHI private member/contributing partner to an entity that is <b>eligible for receiving EU funding</b> can be taken into account for the calculation of the 45% eligibility threshold (e.g., does not count if the FC is paid to a Swiss participant).</li> <li>• The sum of FC paid equals the sum of FC received, unless FC is/are received from a source external to the consortium.</li> <li>• The following elements concerning financial contributions need to be specified in the part B of the (full) proposal, in table 3.1k: the company name of the private member/contributing partner; the FC amount; the name of the beneficiary receiving the FC; and the project activities the beneficiary will carry out with the received FC.</li> </ul> |
| <b>IKOP (Column K)</b>                             | <ul style="list-style-type: none"> <li>• In-kind contributions to operational activities (IKOP) consist of eligible costs incurred by private members and contributing partners for implementing the action, less the requested EU contribution to those eligible costs, if any.</li> <li>• IKOP is <b>not</b> reflected in the budget table in the part A of the full proposal.</li> <li>• IKOP is <b>only reflected in the Annex</b> to the Budget and Type of Participants.</li> <li>• This field in the Annex is only applicable for private members and contributing partners.</li> <li>• IKOP counts as part of the <b>45% eligibility criterion</b>.</li> <li>• IKOP is <b>calculated automatically</b> in the Annex as per following formula:<br/> <b>IKOP = (total eligible costs - requested EU contribution - FC received)</b></li> <li>• IKOP should include all IKOP, i.e. both EU and non-EU IKOP (if any).</li> </ul>  |
| <b>Non-EU part of IKOP (Column L)</b>              | <ul style="list-style-type: none"> <li>• Non-EU IKOP refers to the part of IKOP for project activities carried out in third countries, i.e., <b>not</b> in the 27 EU Member States and <b>not</b> in associated countries to Horizon Europe<sup>5</sup>.</li> <li>• The 'non-EU' criteria take into account where the underlying activities are carried out, not where the company incurring the related costs is established. (Example: costs incurred by US-based private member/contributing partner for project activities carried out in Germany are considered EU IKOP).</li> </ul>   |

<sup>5</sup> See the ['List of Participating Countries in Horizon Europe'](#)

|  |  |
|--|--|
|  | <ul style="list-style-type: none"> <li>• Non-EU IKOP must always be <math>\leq</math> IKOP. See automatic check (column Q) below.</li> <li>• Non-EU IKOP is <b>not</b> reflected in the budget table in the part A of the full proposal.</li> <li>• Non-EU IKOP is <b>only reflected in the Annex</b> to the Budget and Type of Participants.</li> <li>• This field in the Annex is only editable for private members and contributing partners.</li> <li>• The following elements concerning non-EU IKOP need to be specified in the part B of the (full) proposal, in table 3.1I: the company name of the private member/contributing partner contributing non-EU IKOP, the amount of non-EU IKOP, and the project activities to be carried out outside the EU and Horizon Europe associated countries.</li> <li>• As per the Regulation, the non-EU IKOP cannot exceed 20 % of the overall IKOP at programme level. However, IHI JU may establish in the call conditions a different maximum percentage of non-EU IKOP applicable to individual projects.</li> <li>• % Non-EU IKOP is <b>calculated automatically</b> in the Annex as per following formula:<br/> <math display="block">\% \text{ Non-EU IKOP} = (\text{Total non-EU IKOP} / \text{Total IKOP})</math> </li> <li>• If the non-EU IKOP exceeds the threshold specified in the call conditions (if applicable), it does not constitute a blocking issue and the proposal may still be submitted. However, if the proposal is selected, during the Grant preparation phase, non-EU IKOP exceeding the specific call threshold cannot be included in the calculation of the 45% in-kind contribution eligibility criterion. Therefore, some budget adjustments will be necessary to ensure that the budget contains sufficient IKOP originating from EU and HE-associated countries to meet the 45% threshold.</li> </ul> |
| <b>Own resources<br/>(Column M)</b>          | <ul style="list-style-type: none"> <li>• The own resources a participant plans to use for the implementation of the action consist of its eligible costs that are not covered/reimbursed, either by IHI JU funding and/or by financial contributions (FC) received.</li> <li>• This field is not applicable for private members and contributing partners (their own resources are their IKOP).</li> <li>• The own resources in the Annex must be the same as in the budget in proposal part A.</li> </ul>   |
| <b>Total estimated income<br/>(Column N)</b> | <ul style="list-style-type: none"> <li>• The total estimated income is the sum of the requested EU contribution (column G), income generated by the project (column H), FC received (column I), IKOP (column K) and own resources (column M).</li> <li>• This amount is calculated automatically in the Annex.</li> <li>• Not editable field.</li> <li>• The amount should match the total estimated project eligible costs (column D) when there is no associated partner in the applicant consortium.</li> </ul>   |
| <b>IKAA<br/>(Column O)</b>                   | <ul style="list-style-type: none"> <li>• In-kind contributions to additional activities (IKAA) consist of the costs incurred by private members for implementing additional activities.</li> <li>• Additional activities can be programme-specific or project-specific. For the preparation of a (full) proposal, only project-specific additional activities are relevant.</li> </ul>   |

|   |   |
|---|---|
|   | <ul style="list-style-type: none"> <li>• Project-specific additional activities are not project tasks (i.e. not IKOP) and shall contribute towards the achievement of the objectives of the IHI funded project, or to the dissemination, sustainability, or exploitation of the IHI project results.</li> <li>• Additional activities must be carried-out in the EU or in associated countries to Horizon Europe and their costs cannot be reimbursed by IHI or any other EU funding programme.</li> <li>• Costs for additional activities can incur from the (full) proposal submission date and up to 2 years after the end date of the project.</li> <li>• IKAA is <b>not</b> reflected in the budget table in the part A of the full proposal.</li> <li>• IKAA is <b>only reflected in the Annex</b> to the Budget and Type of Participants.</li> <li>• This field in the Annex is editable <b>only for private members</b>. Any other participants cannot contribute IKAA.</li> <li>• IKAA counts as part of the <b>45% eligibility criterion</b>. The 45% threshold can be reached with only one or several contribution types (e.g., only with IKOP).</li> <li>• Private members who specify IKAA in the Annex to the Budget and Type of Participants must also fill in the IHI Annex on IKAA.</li> <li>• As per the Regulation, the IKAA cannot exceed 40 % of the overall in-kind (i.e. IKAA + IKOP) brought by IHI private members at programme level. However, there is no maximum percentage of IKAA applicable to individual projects.</li> <li>• % IKAA is <b>calculated automatically</b> in the Annex as per following formula:<br/>% IKAA = Total IKAA / Total (IKOP + IKAA) from private members.</li> <li>• All complementary information on IKAA is available in the <a href="#">IHI guidelines on IKAA</a>.</li> </ul> |
| <b>Automatic Check:</b><br><b>(Total income = total costs)</b><br><b>(Column P)</b> | <ul style="list-style-type: none"> <li>• Not editable field.</li> <li>• Automatic check to verify that the estimated budget is correctly balanced (i.e., if total eligible costs equal total income).</li> <li>• In case the budget is correctly balanced, the cell will contain the message 'OK'.</li> <li>• The budget is correct if:<br/>The total estimated income (columns G+H+I+K+M) = total eligible costs (column D)</li> <li>• In case the budget is not correctly balanced, the cell will contain the red message: 'Incorrect. Correction needed.'</li> <li>• Potential necessary corrections in the detailed budget could be: reduce the requested EU contribution by the amount of FC received (no double funding allowed), increase the total eligible costs by the amount of FC received.</li> </ul>  |
| <b>Automatic Check:</b><br><b>(Non-EU IKOP ≤ IKOP)</b><br><b>(Column Q)</b>         | <ul style="list-style-type: none"> <li>• Not editable field.</li> <li>• Automatic check to verify that Non-EU IKOP is ≤ IKOP.</li> <li>• In case non-EU IKOP is ≤ IKOP, the cell will contain the message 'OK'.</li> <li>• In case non-EU IKOP is &gt; IKOP, the cell will contain the red message: 'Incorrect. Correction needed.' In this case, it is necessary to reduce the non-EU IKOP up to maximum the amount of IKOP.</li> </ul>  |

|  |   |
|--|---|
|  | <ul style="list-style-type: none"> <li>As a reminder, IKOP should include all IKOP, i.e. both EU and non-EU IKOP (if any).</li> </ul> |
|--|---|

## 2 Verification of the eligibility of the (full) proposal with the 45% contribution threshold

For their (full) project proposal to be eligible, applicant consortia should ensure that at least 45 % of the action's eligible costs and costs for additional activities related to the action are provided by contributions (IKOP, FC paid, IKAA) from the constituent and affiliated entities of the private members and/or from contributing partners.

Participants that are not constituent/affiliated entities of private members or contributing partners cannot provide IKOP, FC, IKAA and cannot therefore contribute to the 45% contribution threshold.

While the constituent and affiliated entities of the private members can contribute any of those contribution types, contributing partners can only contribute IKOP and FC paid, not IKAA.

The 45 % threshold can be reached by providing any of these types of contribution (e.g. only with IKOP).

**The 45% threshold is an eligibility criterion. If it is not reached collectively by constituent and affiliated entities of the private members and/or contributing partners of a (full) proposal, the proposal will NOT be evaluated.**

After completing the '**Detailed budget**' tab, applicant consortiums **must verify that their (full) proposal reaches the eligibility threshold of minimum 45% contribution** in the '**Check Results**' tab.

This tab also provides other relevant indications concerning the budget of a (full) proposal. See below table for an overview of all automatic verifications provided in the '**Check Results**' tab as well as the relevant required actions, when applicable.

| CHECK  | RESULT   | ACTION(S) BY THE CONSORTIUM   |
|--|--|---|
| <b>MANDATORY CHECK :</b><br><br><b>45% Eligibility criterion</b> | <ul style="list-style-type: none"> <li>Becomes red if result is &lt; <b>45%</b></li> </ul>       | <ul style="list-style-type: none"> <li>The (full) proposal is NOT eligible.</li> <li>The applicant consortium needs to increase the total contribution from IHI private members and/or contributing partners in term of IKOP, FC paid and/or IKAA to reach minimum 45%.</li> </ul>  |
|  | <ul style="list-style-type: none"> <li>Becomes orange if result is <b>[45% - 49%]</b></li> </ul> | <ul style="list-style-type: none"> <li>The (full) proposal is eligible.</li> <li>Recommended action (but not compulsory): Even though the formal threshold is set to 45%, the applicant consortium is encouraged to aim at having 50%, if possible. This prudent approach is to ensure the 45% threshold is maintained during the project implementation (eligibility criterion), despite any possible changes in the consortium composition and/or in the</li> </ul> |

|                           |  |  |
|---------------------------|--|--|
|                           |  | total contributions from IHI private members and/or contributing partners.   |
|                           | <ul style="list-style-type: none"> <li>Becomes green if result is <math>\geq</math> 50%</li> </ul>   | <ul style="list-style-type: none"> <li>The (full) proposal is eligible.</li> <li>No action required.</li> </ul>  |
| % Non-EU IKOP             | <ul style="list-style-type: none"> <li>Becomes red if result is <math>&gt;</math> 20% (or other % set in call text, if applicable)</li> </ul>            | <ul style="list-style-type: none"> <li>If the non-EU IKOP exceeds the threshold specified in the call conditions (if applicable), it does not constitute a blocking issue and the proposal may still be submitted. However, if the proposal is selected, during the Grant preparation phase, non-EU IKOP exceeding the specific call threshold cannot be included in the calculation of the 45% in-kind contribution eligibility criterion. Therefore, some budget adjustments will be necessary to ensure that the budget contains sufficient IKOP originating from EU and HE-associated countries to meet the 45% threshold</li> </ul>                             |
|                           | <ul style="list-style-type: none"> <li>Remains black if result is <math>\leq</math> 20% (or other percentage set in call text, if applicable)</li> </ul> | <ul style="list-style-type: none"> <li>No action required.</li> </ul>  |
| FC PAID - FC RECEIVED = 0 | <ul style="list-style-type: none"> <li>Becomes red if result is not zero</li> </ul>  | <ul style="list-style-type: none"> <li>Total FC paid should equal total FC received, unless FC is/are received from a source external to the consortium.</li> <li>Verify the detailed budget (columns I and J) if necessary.</li> </ul>  |
|                           | <ul style="list-style-type: none"> <li>Remains black if result is zero</li> </ul>  | <ul style="list-style-type: none"> <li>No action required.</li> </ul>  |
| Max 40% IKAA              | <ul style="list-style-type: none"> <li>Becomes red if result is <math>&gt;</math> 40%</li> </ul>   | <ul style="list-style-type: none"> <li>IKAA cannot exceed 40% of the total in-kind contributions (IKOP + IKAA) from private members at IHI JU programme level, including both programme-specific IKAA and project-specific IKAA.</li> <li>For proposals, the same limitation of 40 % is recommended but it is not compulsory.</li> <li>In case IKAA exceeds 40 % in a (full) proposal, the constituent or affiliated entities of the private member(s) should inform the relevant industry association office(s) so the overall IKAA threshold at programme level – which cannot exceed 40 % – can be properly followed-up and monitored by the industry.</li> </ul> |

|  |  |   |
|--|--|---|
|  | <ul style="list-style-type: none"> <li>• Remains black if result is <math>\leq</math> 40%</li> </ul> | <ul style="list-style-type: none"> <li>• No action required.</li> </ul> |
|--|--|---|

Concrete examples on how to build the estimated budget of a (full) proposal are available in the IHI guide for Applicants, in “Estimated budget examples” section:

[https://www.ihi.europa.eu/sites/default/files/IHI\\_Guide\\_for\\_Applicants.pdf](https://www.ihi.europa.eu/sites/default/files/IHI_Guide_for_Applicants.pdf)

In case of doubts or questions, or should you experience any difficulties with the use of the Annex to the Budget and Type of Participants, please contact [Applicants@ihi.europa.eu](mailto:Applicants@ihi.europa.eu).