Reporting requirements

For IHI private members and contributing partners bringing IKOP, FC in IHI grants

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18.03.2024 • Webinar on IKOP reporting
Before we start…

- We are recording this presentation
- Q&A session at the end will **not** be recorded
- Write your questions in the Chat
- All questions addressed **at the end** (Q&A session)
- Slides will be shared with participants
Content of this webinar

- General reporting requirements (when, what and how)

- Concrete examples of reporting for
  - Entities contributing IKOP and/or financial contributions
  - Entities also requesting EU funding (Hybrid participants)
  - Entities who participate as affiliated entities, as associated partners (case b)

- Q&A - Questions and answers in the end.
IKOP definition – legal basis (Article 2.8 of Regulation)

In-kind contributions to operational activities (IKOP):
Consists of **eligible costs** incurred by private members and by contributing partners in implementing the action, **less the EU contribution** to those costs.

Two important elements:
1. Eligible costs = **must** fulfil eligibility conditions (Article 6 of the MGA)
   (actually incurred, recorded in the accounts, necessary for the action, foreseen in the estimated budget, verifiable,…)

2. IKOP = (eligible costs – EU contribution, if any)
   Can be $= 0$ or $> 0$ (hybrid participants)
## Participation types

For IHI JU private members and contributing partners

<table>
<thead>
<tr>
<th></th>
<th>Beneficiary</th>
<th>Affiliated entity</th>
<th>Associated Partner (case B)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sign the grant agreement</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Can work on action tasks</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Must have a legal/financial link with another Beneficiary</td>
<td>/</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Can contribute IKOP, FC, IKAA (IKAA only for private members)</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Must be private member or contributing partner</td>
<td>No</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>Can receive EU funding if eligible</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Activities described in the DoA</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Costs included in the project budget</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes, included in the estimated budget of the designated Beneficiary</td>
</tr>
<tr>
<td>Must report its costs after each project period</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes, included in the financial statement of the designated Beneficiary</td>
</tr>
</tbody>
</table>
General reporting requirements

What? When? How?
What reporting obligations (Article 21 of MGA)

At the end of each project period

- Periodic Reporting
  - *Technical* Part
    - *Part A* (automatically generated)
    - *Part B* (narrative)
  - *Financial* Part

- Continuous Reporting

At project end

- Audit certificate (CFS or CCS), if applicable
Periodic Reporting (PR) - when?

- Periodic Report (PR) must be submitted within **60 days after the end of each period** of the concerned project.

- Each project is divided in several periods (depending on the project total duration):
  - First period: always 12 months, from the start date of the project
  - Subsequent periods: 12 or 18 months

Example: PROMINENT project (5 periods, start date: 01/05/2023)
- Period 1: 01/05/2023 – 30/04/2024 → PR1 due by 30/06/2024
- Period 2: 01/05/2024 – 30/04/2025 → PR2 due by 30/06/2025
- ...

+ 60 days
### Project reporting timeline

<table>
<thead>
<tr>
<th>IHI Project</th>
<th>Period 1</th>
<th>Period 2</th>
<th>Period 3</th>
<th>Period 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Continuous Reporting</td>
<td>End period 1</td>
<td>End period 2</td>
<td>End period 3</td>
<td>Project ends</td>
</tr>
<tr>
<td>Periodic Reporting 1</td>
<td>60 days</td>
<td>60 days</td>
<td>60 days</td>
<td>60 days</td>
</tr>
<tr>
<td>Periodic Reporting 2</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Periodic Reporting 3</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Final Reporting</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Project starts**

**End period 1**

**End period 2**

**End period 3**

**Project ends**
How to prepare the Reporting?

- Must be prepared by all project Beneficiaries through the EU Funding & Tenders Portal:
  - in the Continuous Reporting module
  - in the Periodic Reporting module

- Each Beneficiary receives a notification at the end of each project period to:
  - contribute to the Technical Part B of the Periodic Report
  - ensure the Continuous reporting is up-to-date
  - complete the Financial Part, e-sign and submit (PFSIGN) to the Coordinator.

- The Coordinator reviews the elements, approves & submits the Periodic Report to IHI (within 60 days after the end of each project period)

- Step by step explanations to complete the Periodic reporting and Continuous reporting.
## Differences with IMI2 for EFPIA members

<table>
<thead>
<tr>
<th></th>
<th>IHI IKOP reporting</th>
<th>IMI 2 in kind reporting</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>When</strong></td>
<td>60 days after each project period</td>
<td>Annual by 30 April of year n+1 for cost of year n</td>
</tr>
<tr>
<td><strong>IT tool</strong></td>
<td>Funding and Tender portal</td>
<td>SOFIA dedicated tool</td>
</tr>
<tr>
<td><strong>How</strong></td>
<td>Via the Coordinator</td>
<td>Each company directly to IHI (not through the Coordinator)</td>
</tr>
<tr>
<td><strong>Certification</strong></td>
<td>At the end of the project, 430k threshold.</td>
<td>Annual. No minimum threshold.</td>
</tr>
<tr>
<td><strong>What</strong></td>
<td>One report per period per project</td>
<td>One report per year per company</td>
</tr>
</tbody>
</table>
Periodic Reporting

Financial Part

- Periodic Reporting
  - Technical Part
    - Part A (automatically generated)
    - Part B (narrative)
  - Financial Part
- Continuous Reporting
Financial Part

- At the end of each project period:
  
  All beneficiaries will receive a notification to complete
  
  ➢ Their own **Financial Statement** for the concerned period (and adjustment(s) to previous period(s), if necessary).

- In final period:
  
  ➢ Beneficiaries must also upload a Certificate provided by a qualified external auditor, if applicable.
    
    • **CFS** - Certificate on the financial statements
      (if requested EU contribution ≥ 430k) *(for hybrid participants)*
    
    • **CCS** - Certificate on the statements of contributions
      (if requested EU contribution = 0 and (IKOP + FC paid) ≥ 430k)
Financial Part

Financial statements

- **Same model** of financial statement for all beneficiaries and affiliated entities, also for private members and contributing partners (Annex 4 of MGA)

- **All eligible costs** incurred during the period should be declared

- Also to specify the requested EU contribution, if any
  - (> 0 for hybrid participants; = 0 for the others)
25% Indirect costs calculated automatically for all. Ensure no indirect costs are included in other costs categories (no double counting allowed).
Financial Statement

Direct Personnel costs

Declared as actual cost or as unit costs

Number of Person Months (PM) broken down per Work Packages (WP)

Use of in kind contribution from third party (e.g. seconded personnel)
Financial Statement

Direct Personnel costs

- Option 1: declare **actual costs**
  - Must use Horizon Europe formula:
  - Practical examples in the [AMGA](#) (if full time, part time, parental leave, etc)

- Option 2: declare **unit costs**
  - Only if average personnel costs are in line with the entity’s usual cost accounting practices
  - FTE rate should exclude any indirect costs (no double counting allowed).

  *E.g.: if entity usually calculates fully loaded FTE rate (i.e., including indirect costs), the rate should be recalculated to exclude indirect costs*

Time worked on the project **must** be documented

Either sign a monthly declaration ([template](#)) or use another reliable time recording system (paper or computer-based)
Financial Statement

Subcontracting costs

- Actual cost paid to subcontractor
- Provide short description
- Foreseen in Annex 1 of GA?

If not foreseen, provide explanation (+ in PR part B 'unforeseen subcontracting', see slide 33)
Financial Statement

Purchase costs

Reminder:
Costs charged to the project/Ikop must always be eligible costs actually incurred.
No commercial price of self-produced consumables allowed as not a cost.

- Explanation needed only for the amount > 15% of personnel costs.
- Calculated by the tool.

Example:
- Personnel costs: 120k
- Purchase costs: 25k
- 15% of Personnel costs = 18k
- Costs to be explained = 25k − 18k = 7k

Specify cost, item name, WP, if foreseen in Annex 1 of GA, provide explanation if not.
Financial Statement
Requested EU contribution

Insert the Requested EU contribution
• Positive amount for hybrids
• Zero for the others
Financial Part

Electronic signature

- The Beneficiary electronically signs the Financial Part & submit it to the Coordinator to include it in the Periodic Report

- By signing the financial part (directly in the Portal), the beneficiaries confirm that:
  - the information provided is complete, reliable and true
  - the costs declared are eligible (see Article 6)
  - the costs and contributions can be substantiated by adequate records and supporting documents (Article 20)
Financial Part

Cases of affiliated entities (AE) and associated partners (AP case b)

- Affiliated entity
  - No access to the reporting modules.
  - Prepares its own financial statement (Annex 4 of GA), blue ink signs on paper, and supplies it to the main Beneficiary.
  - The main Beneficiary fills in the financial statement of the AE in the system, electronically signs it and submits it to the Coordinator.

- Associated Partner case b
  - No access to the reporting modules.
  - Costs included in the financial statement of the designated beneficiary.
  - No individual financial statement in the system.
  - For audit purposes, designated beneficiary to be able to demonstrate the split of reported costs per entity per period.
Financial Part

Financial statements

- No specific field in Financial statements to specify **IKOP, non-EU IKOP and FC paid**
  - Must be specified in the Continuous reporting (‘JU contribution’ tab) (see slide 44)

- **All PM and CP** to encode their total contributions (IKOP, non-EU IKOP, FC paid) since the beginning of the project. One row per entity (also for AP).
- **Cumulative**, not per project period. (e.g.: in PR 2 – total contributions for period 1 + 2)
- Ensure **consistency** with values encoded in financial statements and in part B
- To complete **before** Periodic Report is ‘locked for review’ by the Coordinator.
Financial Report

Certification (in final period only, if threshold reached)

- Threshold calculated **individually** for each entity and **per project**.
- If threshold reached, one single Certification to cover **all costs and contributions**.
- Templates: [CFS](#) and CCS (not yet available)

<table>
<thead>
<tr>
<th>Financial and In Kind contributions (IKOP+FC paid)</th>
<th>Requested Union funding</th>
<th>0 funding</th>
<th>&gt; 0 and &lt; EUR 430,000</th>
<th>≥ EUR 430,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>&lt; EUR 430,000</td>
<td>N/A</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>≥ EUR 430,000</td>
<td>CCS</td>
<td></td>
<td>Not in HE MGA (under discussion)</td>
<td>CFS (No CCS)</td>
</tr>
</tbody>
</table>
Most common errors detected in audits

Based on experience in IMI2 projects

Error: Cost incurred by another entity (affiliate) not identified in the Grant.
Correct: All involved entities must be identified in the Grant (beneficiaries, affiliates, third parties).

Error: Costs are not recorded in the accounts of the Beneficiary.
Correct: The costs must be recorded in the accounting system of the beneficiary.

Personnel costs
Error: incorrect calculation of days worked on the action, estimated costs instead of actual costs, invalid or missing timesheets/supporting doc, inconsistency with HR records
Correct: Review rules in MGA for calculation of personnel costs and for records keeping. The Beneficiary should keep time records for the number of days declared.
Most common errors detected in audits

**Subcontracting costs**

- **Error:** no valid supporting documents, no proof of best value for money/lowest price (if appropriate)
- **Correct:** national rules for procurement are respected (if applicable for the relevant entity), selection of subcontractor is in line with the rules (transparent process, no conflict of interest, best value for money...) and documented.

**Equipment**

- **Error:** full price charged instead of depreciation, wrong depreciation calculation.
- **Correct:** only depreciation according to your usual accounting practice and pro rata per the use for the project.

**Travel**

- **Error:** no valid supporting documents, costs not related to the action.
- **Correct:** supporting documents are available (agenda, role of the participant in the meeting...), participation foreseen and justified (link to the action).

*Check rules in Article 6.1, 6.2 and 20 in the Annotated GA*
Periodic Reporting

Technical Report (Part B)

- Periodic Reporting
  - Technical Part
    - Part A (automatically generated)
    - Part B (narrative)
  - Financial Part
- Continuous Reporting
Technical Report (Part B)

- Part B is a narrative description of the work carried out during the reporting period.

- All project beneficiaries should contribute to Part B in the periodic reporting module.

- The project Coordinator should upload Part B as a PDF document, coordinate the input, review its content and submit it to IHI within the set deadline (60 days after the end of each project period).

- Template for Part B available [here](#) (tailored to IHI needs)
Technical Report (Part B)

- Includes several elements
  - Explanation on the work carried out and progress per work package (WP)
  - Financial contribution (FC)
  - Non-EU IKOP
  - Explanations on deviations for the current period (compared to planned effort and budget)
  - Adjustment to previous financial statements, if applicable
  - Unforeseen subcontracting/use of in kind contribution (Art 9.2), if applicable
  - …

- Ensure **consistency** between financial part and technical part
Technical Report (Part B)

Explanation on the work carried out and progress per work package (WP)

- Briefly explain the main work focusing on key activities and results.
- Refer to relevant milestones, deliverables & publications.
- Highlight any deviations in WP tasks/objectives
- Briefly describe the activities by each participant

<table>
<thead>
<tr>
<th>Work done by each participant in the WP</th>
</tr>
</thead>
<tbody>
<tr>
<td>Participant</td>
</tr>
<tr>
<td>&lt;beneficiary number&gt; and &lt;Name&gt;</td>
</tr>
</tbody>
</table>


Technical Report (Part B)

Financial contributions (FC)

- Must be **consistency** with FC paid entered in the ‘JU contribution’ tab (continuous reporting)
- **Also** specify FC paid by affiliated entities and associated partners
- FC not foreseen?
  - If to cover costs of activities **not** already planned in the DoA, it requires an Amendment and should **not** be reported.
  - If to cover costs of activities already **foreseen** in the DoA, can be reported and provide justification in deviation part (slide 32).
Non-EU IKOP

<table>
<thead>
<tr>
<th>Participant</th>
<th>Non-EU IKOP in EUR</th>
</tr>
</thead>
<tbody>
<tr>
<td># &lt;beneficiary number&gt; and &lt;Name&gt;</td>
<td></td>
</tr>
<tr>
<td></td>
<td>[TOTAL Non-EU IKOP reported in the current period]</td>
</tr>
</tbody>
</table>

Non-EU IKOP = eligible costs incurred by private members and contributing partners for activities carried-out outside the EU and HE associated countries

- Insert the Non-EU IKOP for the current period and ensure **consistency** with ‘JU contribution’ tab
- Non-EU IKOP not foreseen?
  - If activities **not** already planned in the DoA, it requires an Amendment and should **not** be reported.
  - If activities already **foreseen** in the DoA (but expected to be ‘EU’ IKOP instead of ‘Non-EU IKOP’), can be reported and provide justification in deviation part (next slide).
Technical Report (Part B)

Explanations on deviations in UoR

- Explain deviations (if any) **per Beneficiary** for the current period compared to the planned effort (in Annex 1) and the planned budget (in Annex 2)

  **Budget** deviation:
  - Explain significant deviations (IHI funding/IKOP/Non-EU/FC) for the period.
  - Explain the impact on the project and proposed corrective actions, if any.

  **Effort** deviation:
  - Explain significant deviations of effort (person months) for the period per work package.
  - Explain the impact on the project and the proposed corrective actions, if any.
Unforeseen subcontracting

- If the Beneficiary reports subcontracting costs not foreseen in the Grant Agreement (GA).
  - Exceptionally, the IHI JU may approve costs if the circumstances are explained and justified.
  - The approval is at the discretion of the IHI JU, not automatic.
- To be specified in this section:
  - the work (the tasks) performed by the subcontractor;
  - explanation of the circumstances which caused the need for a subcontract;
  - the confirmation that the subcontractor has been selected ensuring the best value for money or, if appropriate, the lowest price and avoiding any conflict of interests;
  - include subcontractor name and amount
Continuous Reporting & Technical Report (Part A)

- Periodic Reporting
  - Technical Part
    - Part A (automatically generated)
    - Part B (narrative)
  - Financial Part
  - Continuous Reporting
Continuous Reporting module

- It opens at project start date
- To be updated by the consortium before each Periodic report is ‘locked for review’ by the Coordinator
- At PR submission, the tool freezes the data and automatically feeds Part A of the Periodic Report
- Includes information such as:
  - Project Summary;
  - Deliverables, Milestones;
  - Critical Risks;
  - Publications;
  - Results;
  - Dissemination and Communication activities;
  - Impact;
  - JU Contributions

<table>
<thead>
<tr>
<th>Project Summary</th>
<th>Researchers involved in the project</th>
<th>Deliverables</th>
<th>Milestones</th>
<th>Critical Risks</th>
<th>Publications</th>
<th>Results</th>
<th>Dissemination activities</th>
<th>Communication Activities</th>
<th>Standards</th>
<th>Intellectual property rights (IPR)</th>
<th>Datasets</th>
<th>Impact</th>
<th>Impact Continuation</th>
<th>Other Results</th>
<th>JU Contributions</th>
</tr>
</thead>
</table>
Will be published on CORDIS & used in IHI presentations & reports
Must be suitable for direct publication, targeting a lay audience
Emphasize results, with a title and brief description
Include hyperlinks where relevant
Updated every period
Deliverables

All deliverables flagged with the dissemination level 'PUBLIC' will be published in a repository (CORDIS,...). A warning message will be now displayed when a public deliverable is submitted to makes IHI Scientific Officers aware that, once approved, the deliverable will be sent for publication.

If the deliverable's Estimated Delivery Date falls in a given reporting period and the deliverable is not submitted here on time, before the periodic report is "Locked for review" you will be asked to justify the delay.

Allowed formats: doc, docx, odt, rtf, pdf, csv, zip
Milestones

The Milestones entered during the Grant Preparation are displayed here. It has to be indicated whether the Milestone has been achieved (or not) and select the Delivery Date. A justification should be included in case of delayed milestones.
Critical Risks

Foreseen risks that are already indicated in the DoA are automatically displayed. Unforeseen risks and proposed mitigation actions concerning them can be added. At the end of each period beneficiaries should give the state of play of every risk identified in the DoA and if necessary provide new mitigation measures.
Peer reviewed project publications:
• must be in an open access repository & repository link provided
• must appropriately acknowledge IHI funding
• must include a disclaimer

| No. | Type   | Title                                           | Authors                        | Title of the Journal/Proc./Book | Number, date or freq. of the Journal/Proc./Book | Is Peer-reviewed | Is Open Access? | DOI          | Repository Link |
|-----|--------|-------------------------------------------------|--------------------------------|---------------------------------|-----------------------------------------------|-----------------|-----------------|--------------|----------------|-----------------|
| 1   | Article| Bootstrapping trust in software defin           | Nicolae Paladi, Christi       | ICST Transactions on Security   | 4/11                                          | Yes             | Green           | http://dx.doi.org/10. |               |
| 3   | Public| Practical Attacks on Relational Datab           | M. Abdeixheem, T. Ar          | Information Security Conference|                                               |                 |                 | http://dx.doi.org/10. |               |
| 4   | Article| MICADO—Microservice-based Cloud A               | Tamas Kiss, Peter Kacs         | Future Generation Computer     |                                               |                 |                 | http://dx.doi.org/10. |               |
| 7   | Public| Scalable multi-cloud platform to sup            | Tamas Kiss                     | 2018 41st International Conve  |                                               |                 |                 | http://dx.doi.org/10. |               |
### Results

Please provide details about project results. Please focus on the content of the results, for example discoveries and theories, products, services, methods etc. Publications, Intellectual property rights, datasets, software, algorithms, protocols etc. will be linked to these results later in dedicated sections. It will also be possible to add these to the project as a whole.

Examples:
- Example: The project developed a new medical device, which is described in two publications and later patented. Instructions: List the medical device here (as ‘PROD: Product’) and link publications to this product in dedicated sections. When you have information about the patent application, link it in a dedicated section.
- Example: The project developed a new scientific theory which is described in several publications. Instructions: List the name and potential of the theory here (as ‘SCI: Scientific discovery, model, theory’) and link publications to this model later in dedicated sections.
- Example: The project develops a high potential industrial process and is currently at the stage of prototyping. Instructions: List the industrial process here (as ‘PROC: Industrial process’) and indicate the prototyping stage under ‘Steps undertaken towards exploitation’. If there is a registered prototype, link the registered prototype in a dedicated section.
- Example: The project mainly focused on activities such as conferences, staff exchanges, or on investments in infrastructures. Instructions: List these as results and their potential here.

### Results Table

<table>
<thead>
<tr>
<th>Name</th>
<th>Result type</th>
<th>Description of high potential</th>
<th>Audience or target group</th>
<th>Steps undertaken towards exploitation</th>
<th>Market maturity</th>
<th>Actions</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>LEARN: Learning and training (learning = High scientific potential)</td>
<td>researchers</td>
<td>Prototyping in laboratory environment</td>
<td>Not yet existing and not clear if market</td>
<td>x</td>
<td></td>
</tr>
<tr>
<td>test2</td>
<td>SERV: Service (new or improved)</td>
<td>High societal potential (other than clinical) High policy or regulatory potential</td>
<td>Business plan</td>
<td>Emerging: growing demand, scarce supply</td>
<td>x</td>
<td></td>
</tr>
</tbody>
</table>
Impact includes two sections. It is a questionnaire to be filled in.

The Final Report must contain: At least one dissemination and communication activity with the status ‘Delivered’;

List in the corresponding tab Standards, IPRs or Datasets generated by the project.
JU Contribution

Only for private members (PM) and contributing partners (CP)

- No specific field in Financial statements to specify IKOP, non-EU IKOP and FC paid
  - Must be specified in the Continuous reporting (‘JU contribution’ tab) (see slide 22)

- All PM and CP to encode their total contributions (IKOP, non-EU IKOP, FC paid) since the beginning of the project. One row per entity (also for AP).
- Cumulative, not per project period. (e.g.: in PR 2 – total contributions for period 1 + 2)
- Ensure consistency with values encoded in financial statements and in part B
- To complete before Periodic Report is ‘locked for review’ by the Coordinator.
Periodic Reporting - Steps

To summarize

1. Notification: all Beneficiaries receive a notification on due time.
2. All Beneficiaries (within 60 days after each project period):
   - contribute to the Technical Part of the Periodic Report
   - ensure the Continuous reporting is up-to-date
   - complete their own Financial Statement
   - e-sign and submit (PFSIGN) their Financial part to the Coordinator.
4. IHI reviews the submitted Periodic Report and accepts or rejects it.
5. IHI initiates the Payment to the Coordinator for the period.
Concrete examples
PM/CP contributing IKOP and FC

Period 1: 200k IKOP and 50k FC paid

Example for beneficiaries, affiliated entities

- Financial statement:
  - Declare all eligible costs: 200k
  - Request EU funding = 0

- Continuous reporting in ‘JU contribution’ tab: insert 200k IKOP and 50k FC paid

- Technical report (part B): complete table on FC
Hybrid participant

Period 1: 200k eligible costs and 50k requested EU contribution (IKOP= 150k)

Example for beneficiaries, affiliated entities

- Financial statement:
  - Declare all eligible costs: 200k
  - Request EU funding = 50k

- Continuous reporting in ‘JU contribution’ tab: insert 150k IKOP
Associated partner ‘case b’ (AP)

Period 1: 200k IKOP and 50k FC paid

The AP has no access to the reporting module and no financial statement in the system. Designated Beneficiary in charge of the reporting for the AP

- Financial statement of the designated Beneficiary:
  - Declares all eligible costs: 200k
  - Request EU funding = 0

- Technical report (part B): the designated Beneficiary completes the table on FC for the AP (specifies the name of the AP in the FC table)

- Continuous reporting in ‘JU contribution’ tab: the designated Beneficiary inserts 200k IKOP and 50k FC paid for the AP (one specific row for the AP)
IKAA reporting
IKAA - In Kind contribution to Additional activities

- **Not** included in the Periodic Report
- **Separate** IKAA reporting tool, also via the Funding and Tenders Portal
- Other reporting deadline: by 31 May each year
- Reported directly to IHI (not via the project Coordinator)
- No minimum threshold for the [IKAA certification](#)

➢ How the IKAA reporting tool works: [IT how to](#)
➢ IKAA guidelines available on IHI website (revised version available in March)
# IKAA vs IKOP Reporting

## Comparison table

<table>
<thead>
<tr>
<th></th>
<th>IKOP reporting</th>
<th>IKAA reporting</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>When</strong></td>
<td>60 days after each project period</td>
<td>Annual by 31 May of year n+1 for costs incurred in year n</td>
</tr>
<tr>
<td><strong>Who</strong></td>
<td>Private members and Contributing partners</td>
<td>Only Private members</td>
</tr>
<tr>
<td><strong>IT tool</strong></td>
<td>Periodic and continuous reporting modules in the F&amp;T Portal</td>
<td>IKAA reporting module in the F&amp;T Portal</td>
</tr>
<tr>
<td><strong>How</strong></td>
<td>Via the coordinator</td>
<td>Each company individually directly to IHI</td>
</tr>
<tr>
<td><strong>Certification</strong></td>
<td>At project end if threshold reached</td>
<td>Annually. No minimum threshold</td>
</tr>
</tbody>
</table>
Useful links

- Horizon Europe Model Grant agreement
- HE Annotated Model Grant agreement
- Technical report – part B template (tailored to IHI)
- General HE Periodic Report template
- CFS template
- Annex 4 of Grant Agreement - financial statement template
- Steps to complete the Periodic reporting and the Continuous reporting.
- Steps to complete a financial statement
Thank you for your attention