



IMI2 JU Guidelines for reporting in-kind and financial contributions by Members other than the Union and Associated Partners

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Contents

Definitions	3
1. Introduction	4
2. General principles.....	4
3. Reporting and timelines.....	5
4. In kind contributions consisting of costs incurred in third countries	6
5. Certification.....	6
6. In kind contributions by BNRF EFPIA/AP.....	7
7. Financial contributions and transfers by BNRF EFPIA/AP to other beneficiaries in the consortium	8
Annex A: Clarifications relating to contributions incurred in Third Countries like personnel costs and subcontracting	10
Annex B: Scheme for reporting in kind and financial contributions by BNRF EFPIA/AP	11

Definitions

BNRF EFPIA/AP

Constituent and/or affiliated entities of EFPIA or of any other future Members other than the Union or of the IMI2 JU Associated Partners (AP) participating in an IMI2 JU action as "**Beneficiaries Not Receiving JU Funding**" in the meaning of Art. 9 of the IMI2 JU Model Grant Agreement. They are by law not eligible to receive JU funding or (when eligible) request zero JU funding. These beneficiaries will be referred to as BNRF EFPIA/AP throughout this document. BNRF EFPIA/AP are entitled to report contributions (in kind and/or financial contribution referred to in Art. 13(3)(b) and (c) of the IMI2 JU Statutes annexed to the IMI2 JU Council Regulation), to the operational costs of the IMI2 JU.

BNRF-other

Organisations other than BNRF EFPIA/AP participating in an IMI2 JU action as 'beneficiaries not receiving JU funding' in the meaning of Art. 9 of IMI2 JU Model Grant Agreement, i.e. by law not eligible to receive JU funding or (when eligible) requesting zero JU funding. As opposed to BNRF EFPIA/AP, BNRF-other are not constituent or affiliated entities of EFPIA or any other Member of the IMI2 JU or of IMI2 JU Associated Partners. Thus, BNRF-other are not entitled to report contributions to the operational costs of the IMI 2 JU.

BRF

Organisations participating in an IMI2 JU action as 'beneficiaries receiving JU funding' and as such subject to all the rights and obligations established in the IMI2 JU MGA. BRFs can also be recipient of a financial contribution from BNRF EFPIA/AP to support costs incurred in the same action.

Financial Contribution

In line with Article 13(3)(c) of the IMI2 JU Statutes annexed to the IMI2 JU Council Regulation, a financial contribution is a financial transfer which is made by BNRF EFPIA/AP to:

- a) the IMI2 JU directly, or
- b) a BRF, to support, in full or in part, within a given IMI2 JU action, the BRF's costs in the implementation of such action.

Financial contributions are reported by BNRF EFPIA/AP as part of its contribution to the operational costs of the IMI2 JU, along with in-kind contributions. Additionally, in the case of (b):

- in order to count as a financial contribution, it must be properly reported by BNRF EFPIA/AP and certified,
- such financial contribution must also be reported by the BRF as receipt (Art. 5.3.3 and 20.3(b) of the IMI2 JU MGA).

Financial Transfer

Any payment made by BNRF EFPIA/AP to IMI2 JU or to another beneficiary of IMI2 JU action. Financial transfers may count as financial contribution to the operational costs of the IMI2 JU by BNRF EFPIA/AP if made in line with Article 13(3)(c) of the IMI2 JU Statutes annexed to the IMI2 JU Council Regulation and properly reported and certified.

IMI2 JU GA

Grant agreement (GA) is based upon the IMI2 JU MGA and stipulates the specific terms and conditions. for the implementation of a specific project. It signed between the IMI2 JU and each consortium.

IMI2 JU MGA

Model Grant Agreement (MGA) which stipulates the standard terms and conditions (e.g. rights and obligations) and basic project financing. It consists of a core text and several annexes (for instance, model for the project budget). The MGA is the model upon which the specific project grant agreement is based upon.

Third Party

An entity which is not a beneficiary of the project. Even if it contributes financially to any of the project beneficiaries (e.g. through donations), it is not entitled to report financial contributions to the operational costs of IMI2 JU.

1. Introduction

Actions funded by the Innovative Medicines Initiative 2 Joint Undertaking (“IMI2 JU”) are governed, among others, by the Regulation laying down the rules for participation and dissemination in Horizon 2020¹, the Delegated Regulation on the derogations from the Horizon 2020 Rules for Participation with respect to IMI2 JU², the IMI2 JU Council Regulation³ and the IMI2 JU Model Grant Agreement (“IMI2 JU MGA”)⁴.

The purpose of these guidelines, is to provide a framework for the valuation and reporting activities of EFPIA and any other future Members Other than the Union and of the Associated Partners or their constituent or their affiliated entities. For the purpose of this document the constituent or affiliated entities of EFPIA and IMI2 JU Associated Partners are referred to as “BNRF EFPIA/AP”, see *Definitions*.

Other types of beneficiaries are also mentioned in these guidelines: “BRF” or “BNRF-Other”. However, this document is primarily addressed to BNRF EFPIA/AP because only they are bound by the reporting obligations related to contributions by BNRF EFPIA/AP to the operational costs of the IMI2 JU, including in kind and financial contributions (Art. 13(3)(b) and 13(3)(c) of the Statutes to the IMI2 JU Regulation).

2. General principles

Each BNRF EFPIA/AP submits the yearly financial report using the scheme outlined in Annex B to these guidelines. The total value of in kind and financial contributions should be detailed at the level of each action as indicated in Annex B to this document. The value of contributions to advisory groups (called “Strategic Governing Groups or “SGGs”) in which the BNRF EFPIA/AP participated during the year should be reported separately from other in kind contributions⁵.

When establishing the value of in kind and financial contributions to the IMI2 JU actions, BNRF EFPIA/AP must comply with:

- their usual cost accounting practices of the entities concerned,
- the applicable accounting standards of the country where the entity is established and
- the applicable International Accounting Standards and International Financial Reporting Standards.

Consequently, Horizon 2020 cost eligibility rules do not apply to the valuation of in kind and financial contributions. Furthermore, the reporting obligations concerning in kind and financial contributions differ from reporting obligations set out in IMI2 JU MGA for BRF.

The total reported costs by BNRF EFPIA/AP must be certified by an independent external auditor, who can be the entity’s usual external auditor.

These costs may cover all contributions provided by an individual BNRF EFPIA/AP and thus may include, e.g., resources provided by their constituent and/or affiliated entities. All contributions reported remain the responsibility of the entity that has signed the grant agreement and shall be subject to certification as described in Chapter 5 below. This means that the entity reporting in kind and financial contributions should be able to prove that the related costs have been incurred in implementing the action.

In relation to the certification of amounts of actual costs incurred and reported annually as in-kind contributions, each BNRF EFPIA/AP should provide explanations in order to demonstrate/justify the link

¹ Regulation of the European Parliament and of the Council No 1290/2013 of 11 December 2013 laying down the rules for participation and dissemination in “Horizon 2020 – the Framework Programme for Research and Innovation (2014 – 2020).

² Commission Delegated Regulation No 622/2014 of 14 February 2014 establishing a derogation from Regulation (EU) No 1290/2013 of 11 December 2013 laying down the rules for participation and dissemination in “Horizon 2020 – the Framework Programme for Research and Innovation (2014 – 2020) with regard to the Innovative Medicines Initiative 2 Joint Undertaking.

³ Council Regulation No 557/2014 of 6 May 2014 establishing the Innovative Medicines Initiative 2 Joint Undertaking.

⁴ Online Access: http://ec.europa.eu/research/participants/data/ref/h2020/other/mga/jtis/h2020-mga-imi_en.pdf

⁵ "If foreseen in the annual work plan" – see Art. 13(3)(b) of the Statutes attached to IMI2 JU Regulation

between reported costs and the relevant activities. Such explanation (see section 6 for details) will be done in accordance with IMI2 JU Council Regulation and agreements between IMI2 JU and EFPIA. The level of detail of the explanations at project level is specified in the Terms of Reference (ToR) for certification⁶ and will include the following

(further detailing of tasks is explained in the Description of Action - DoA):

- Direct personnel costs
- Subcontracting costs
- Other direct costs
- Indirect costs

In addition, costs in relation to SGG work and a list of the related SGGs should be reported and certified.

Appropriate explanations will also be needed in the case of financial contributions. The total contributed amount should be specified along with brief explanation indicating names of the recipients and related amounts. See also Section 7 in these Guidelines.

Option - Compliance with IMI2 JU MGA financial reporting provisions by B NRF EFPIA/AP

Each B NRF EFPIA/AP may opt to report in kind contribution costs by applying the standard provisions of the IMI2 JU MGA for BRFs.

This option is intended to simplify the participation of legal entities in IMI2 JU actions, where a legal entity may be participating in a large number of actions funded under H2020 and thus will be very familiar with the rules for reporting costs under the provisions of the H2020 grant agreement.

As a reminder, when a beneficiary, whether or not an EFPIA company or an Associated Partner, is a recipient of an IMI2 JU funding, it is a BRF. In this case compliance with the relevant reporting requirements and provisions set out in the IMI2 JU GA is required.

3. Reporting and timelines

Each B NRF EFPIA/AP must prepare a yearly report declaring the value of the total contributions to IMI2 JU actions and activities concerning the previous calendar year ($n-1$), i.e. from January 1st to December 31st in accordance with Annex B to this guideline. The total contribution includes:

- in kind contribution to operational costs of the IMI2 JU Programme
- financial contributions, to the IMI2 JU or other beneficiaries (BRF), and
- contributions to IMI2 JU advisory groups (such as the SGGs) activities in which they were involved during the previous calendar year ($n-1$), if the establishment of such groups has been approved by the IMI2 JU Governing Board, and activities related to these groups have been foreseen in the IMI2 JU Annual Work Plan for the relevant year or accepted by the IMI2 JU Governing Board.

The yearly report from each B NRF EFPIA/AP has to be submitted to the IMI2 JU Programme Office through submission into the reporting IT tool SOFIA no later than 31st of January of each year (n), together with adjustments to previous years, if applicable. The information on the contributions, as defined in Chapter 6 below, to be submitted by 31 January by the B NRF EFPIA/AP may be indicative. The actual costs including explanation of use of resources as outlined above should be submitted and certified annually at the latest by 30 April. Costs certified at a later date will be considered as such in the following year's exercise (see below section 5. *Certification*).

⁶ Terms of Reference for the certification by independent external auditors of the financial statements of (in kind) contribution by EFPIA and any other members other than the European Union and the Associated Partners under IMI 2 programme
http://www.imi.europa.eu/sites/default/files/uploads/documents/apply-for-funding/call-documents/imi2/ToR_V2017-02-14_Final.pdf

4. In kind contributions consisting of costs incurred in third countries

In kind contributions consisting of costs directly incurred by B NRF EFPIA/AP in third countries other than countries associated to Horizon 2020^{7,8}, hereinafter referred to also as "Non-EU in kind contributions"⁹, shall be detailed (see further clarifications in Annex A to this document). Non-EU in kind contributions must be justified in Annex 1 (the DoA) and included in Annex 2 (the estimated budget) of the relevant Grant Agreement and subsequent amendments and must be relevant to the objectives of IMI2 JU actions. As stated in article 4(2) of the IMI2 JU Council Regulation, the totality of non-EU in kind contributions shall not exceed 30% of the total eligible costs incurred by all B NRF EFPIA/AP at the level of the IMI2 JU programme.

In the case of changes in the level of Non-EU in kind contributions compared to what was detailed in Annex 1 and 2 of the IMI2 JU GA, such changes should be briefly justified in the yearly Financial Statement. If the level of non-EU in kind contributions is following the plans laid out in Annex 1 and 2 of the relevant IMI2 JU GA, no annual justification is needed. Prompt information about these changes are important as the IMI2 JU Programme Office and the EFPIA Office monitor the amounts and the share of 'Non-EU in-kind contributions' at a programme level on an ongoing basis.

5. Certification

All contributions (financial and/or in kind) made to the operational costs of the IMI2 JU must be certified except the amounts of financial contributions made by B NRF EFPIA/AP directly to the IMI2 JU.

Only certified contributions, together with financial contributions made directly to the IMI2 JU, will be taken into account for the matching of JU funding. Accordingly, the contribution reported by each B NRF EFPIA/AP must be certified, according to the agreed procedures⁶, by an independent external auditor appointed by the respective organization.

The certificate must fulfil the following minimum requirements:

- All the costs declared have been incurred by the B NRF EFPIA/AP and recorded according to its usual cost accounting practices;
- These practices are consistently applied by the B NRF EFPIA/AP;
- The costs have been incurred during the period declared by the B NRF EFPIA/AP;
- The costs are declared in accordance with the requirements of IMI2 JU Regulation;
- The costs are identifiable and verifiable and are backed up by supporting documents according to the organization's practices;

The certificate by the external independent auditor should relate to the total costs incurred by the B NRF EFPIA/AP for the given period in all IMI2 JU actions concerned during this given period, i.e., there should be one certificate per B NRF EFPIA/AP.

According to Article 4(4) of the IMI2 JU Regulation, the valuation method may be verified by the IMI2 JU should there be any uncertainty arising from the certification. In the case of remaining uncertainties, it may be audited by the IMI2 JU.

⁷ According to article 4.2 of the IMI2 JU Council Regulation No 557/2014, these are '*In kind contributions consisting of costs incurred in third countries other than countries associated to Horizon 2020 shall be justified and relevant to the objectives set out in Article 2 of this Regulation, and shall not exceed 30 % of the eligible costs at the level of the IMI2 programme, incurred by the Members other than the Union and by the Associated Partners*'.

⁸ Such costs shall be deemed to be incurred in third countries (other than EU/H2020 associated countries) if the underlying activities (e.g. provision of services) are carried out in third countries (other than EU/H2020 associated countries). This rule should be applied irrespective of the place where the constituent entities or the affiliated entity of the EFPIA or AP are established. The same principle applies to subcontracting (see Annex A to this document).

⁹ This definition does not include financial contributions/transfers made by B NRF EFPIA/AP to support the participation of other beneficiaries (see below section 7.).

6. In kind contributions by B NRF EFPIA/AP

These contributions consist of the costs incurred in participating in IMI2 JU actions, as well as in IMI2 JU advisory groups (such as SGGs), established by the IMI2 JU Governing Board, whose activities are foreseen in the IMI2 JU Annual Work Plan, that are not reimbursed by any IMI2 JU or EU Grant.

These costs may also include costs B NRF EFPIA/AP incurred in the action that were paid using financial resources provided to them by third parties, other than the EU under any of its programmes or partnerships,

Example 1: An EFPIA beneficiary's (B NRF EFPIA/AP) incurred costs by carrying out a clinical study. These costs are covered by donations (contributions) from third parties. These costs will be included in the estimated in-kind contributions of the B NRF EFPIA/AP in Annex 1 and 2 to the relevant Grant Agreement and amendments hereto.

The incurred costs consist typically of:

- direct personnel costs; (indicated as total costs and, total number of FTEs or Person Months (PMs) and a list of the related Work Packages (WPs));
- subcontracting costs; (indicated as total costs, brief explanation indicating provider name and related amount¹⁰);
- other direct costs ((if not included in FTE rate) indicated as brief explanation of costs e.g. consumables, generation of compounds, collection of samples, costs related to the establishment of prospective data, costs for acquiring 3rd parties' resources¹¹, etc.¹⁰);
- indirect costs; (if not included in FTE rate) (indicated as brief explanations of costs).
- specific costs (e.g. costs related to yearly certifications of B NRF EFPIA/AP contributions conducted by external independent auditors¹⁰).
- specific cost categories (e.g. providing access to equipment¹⁰).

The SGG Charter identifies eligible contributions related to SGG activities¹², which should be reported if the establishment of such groups has been approved by the IMI2 JU Governing Board, and activities related to these groups have been foreseen in the IMI2 JU Annual Work Plan for the relevant year or accepted by the IMI2 JU Governing Board.

Although financial transfers to other beneficiaries may be considered as a cost in the accounts of a B NRF EFPIA/AP, they do not constitute costs of the JU-funded action (project costs) for that B NRF EFPIA/AP. Thus, they cannot be reported as in kind contribution to IMI 2 JU by that B NRF EFPIA/AP. Please refer to section 7 below for information when they can be reported as financial contributions to IMI2 JU.

¹⁰ If the subcontracting/direct financial contribution/other direct costs of a B NRF EFPIA/AP are related to tasks already described in Annex 1 to the Grant Agreement (DoA), but not specifically mentioned, or if they have been subject to major change, then the related Work Package where appropriate, the amount and a brief description of the subcontracting/direct financial contribution/other costs must be provided in the Financial Statement. No further amendments to the Grant Agreement will be needed. If the related tasks are entirely new to the DoA, an amendment adding those tasks to the Grant Agreement must be accepted by IMI2 JU.

¹¹ To be understood as resources (e.g. a piece of equipment, the use of an installation, or seconded staff) a third party put at the B NRF EFPIA/AP disposal, against payment, to be used in a specific IMI2 JU action

¹² Charter of the IMI2 JU Strategic Governing Groups (SGG) approved by the Governing Board and annexed to its Decision n° IMI2-GB-DEC-2016 -21 of 30 September 2016.

7. Financial contributions and transfers by BNRF EFPIA/AP to other beneficiaries in the consortium

In IMI2 JU actions, BNRF EFPIA/AP may typically financially support costs incurred by other beneficiaries in the same action (not subcontractors) which are not constituent or affiliated entities of EFPIA or of IMI2 JU Associated Partners.

The BNRF EFPIA/AP's financial contributions shall be included in the yearly financial reporting and be certified by an auditor as prescribed in Chapter 5 above.

7.1. Financial contribution from a BNRF EFPIA/AP to a BRF in the same action

In cases where a BNRF EFPIA/AP makes a financial contribution to a BRF, this contribution can be recognised as a financial contribution to IMI2 JU operational costs if reported by BNRF EFPIA/AP as such and certified. From the perspective of the recipient BRF, such contribution will be treated as "JU funding" with regard to the rights and obligations applicable under the IMI2 JU MGA to that recipient.

Only activities/tasks which are identified in the Annex 1 of the specific GA and are not already reimbursed by the JU may be financially supported by BNRF EFPIA/AP. The financial support is based on a legal agreement¹³ between BNRF EFPIA/AP and the recipient BRF. The agreement must stipulate the amount, tasks and deliverable in line with the Annex 1 of the specific GA¹⁰. It should also state that the tasks shall be carried out in accordance with the provisions of the GA.

In accordance with the IMI2 JU MGA (Articles 5.3.3 and 20.3.b) the BRF concerned will have to report such a contribution as a receipt in the individual financial statement of the last reporting period. The BRF will also report the corresponding project costs covered by the contribution.

On the other hand, the BNRF EFPIA/AP should report the amount of the financial contribution provided as part of its contributions for the relevant year. BNRF EFPIA/AP will not report the contribution as its project costs but as financial contribution.

Example 2: *an EFPIA beneficiary (BNRF EFPIA/AP) provides a financial contribution to a University, which is a beneficiary receiving JU funding (BRF), to cover the costs of the latter (e.g. for hiring a post-doc to carry out specific project tasks, or performing specific analysis such as biomarkers screening assays) in accordance with Annex 1 to relevant IMI2 JU GA. The amount of the financial contribution will be reported by the EFPIA beneficiary as part of its contribution to the operational costs in the Financial Statement to the JU. The BRF will report costs it incurred in action subject to the reporting obligations established for beneficiaries receiving funding (Article 20 of the IMI2 JU GA). Subject to the requirements set out in Art. 5.3.3 of IMI2 JU GA, the BRF should also report receipts related to the amounts received (to the extent they cover its eligible costs). Consequently, the costs covered by the BRF with the financial contribution are also subject to the eligibility criteria established in the GA, Art. 6.*

7.2 Financial transfers and contributions from a BNRF EFPIA/AP to a third country organisation

There may be cases where a BNRF EFPIA/AP plans to contribute financially to a recipient beneficiary (an institution or an SME) which in principle would be a beneficiary not eligible for IMI2 JU funding because it is based in a third country (other than EU/H2020 associated country). In order for the transfer to qualify as financial contribution, the recipient's participation into the project should have been deemed by the IMI2 JU, at the time of the peer review evaluation, essential for carrying out the action and thereby considered eligible for funding.

¹³ Such agreement may be constituted by the GA annex 1, Consortium agreement or a bilateral/multilateral agreement provided it includes the required elements mentioned above.

Example 3: A university from the US (in principle not eligible for IMI2 JU funding), whose participation is deemed essential (for instance because it gives access to a unique data-set) by the IMI2 JU for carrying out the action becomes exceptionally eligible for funding, thus participating in the action as a beneficiary receiving funding – BRF. A financial contribution which it receives from a BNRF EFPIA/AP, i.e., an EFPIA company, to support its costs in the project can be reported by this BNRF EFPIA/AP as part of its contribution to the operational costs of the JU. Since the US University is a BRF, it will be subject to the IMI2 JU MGA obligations as established for beneficiaries receiving funding, particularly under Articles 5.3.3, 6 and 20, and will report corresponding costs and receipts accordingly as in example 2.

Example 4: A university from the US would like to participate in the project as an international partner¹⁴ (Art. 14a IMI2 JU MGA) rather than as a beneficiary. An EFPIA company (BNRF EFPIA/AP) decides to support part of its costs in the project. Since the university is not a beneficiary, and more particularly, not a BRF, the financial transfer will not be considered as financial contribution by the EFPIA company and shall not be reported by the EFPIA company. The corresponding costs will not be reported by this university being an international partner.

7.3. Financial transfer from a BNRF EFPIA/AP to a beneficiary other than BRF in the same action

Where BNRF EFPIA/AP makes separate arrangements to financially support part of or all the costs incurred by another beneficiary not receiving funding (BNRF EFPIA/AP or BNRF-other), such arrangements will not be considered as financial contributions and therefore not recognised as contribution nor reported by BNRF EFPIA/AP providing this financial support.

However, if the receiving partner is BNRF EFPIA/AP, it can report the costs incurred on the project as its in-kind contribution to IMI2 JU. Such receiving partner, BNRF EFPIA/AP, should report its costs incurred on the project, including those costs which were covered by the financial transfer from the other BNRF EFPIA/AP. If the receiving partner is a BNRF-other it cannot report its costs on the project covered by the financial transfer.

Example 5: The EFPIA company A (BNRF EFPIA/AP) provides a financial transfer to share part of the costs for the resources (staff working on the project) which the EFPIA company B (BNRF EFPIA/AP) has allocated to the project. The financial transfer from the company A is not considered as a financial contribution and thus it is not reported by the company A as part of its contribution to the operational costs in the Financial Statement to the JU. On the contrary, the EFPIA company B will report the costs for its staff working on the project as in kind contribution in the Financial Statement to the JU. The staff costs related to the project should be reported by company B in full, i.e., including both the part of the costs financed by company B and the part of the costs financed by the transfer from company A.

However, in a situation that one BNRF EFPIA/AP act on behalf of several other BNRF EFPIA/APs as a middle-man and uses cost-sharing arrangements, each BNRF EFPIA/AP can report its share of costs.

Example 6: The EFPIA company A (BNRF EFPIA/AP) makes a contract arrangement with a subcontractor on behalf of several BNRF EFPIA/APs for carrying out activities in a certain IMI2 JU action specified in Annex 1 (DoA) to the specific project GA. The consortium consists of EFPIA companies A, B, C and D. In line with a cost-sharing legal agreement between the companies concerned¹³, the EFPIA company A splits the costs among the participants (1/4 to each company A, B, C and D) and invoices company B, C and D with their appropriate cost shares. Each EFPIA company A, B, C and D report its share as subcontracting cost in the Financial Statement to IMI 2 JU and in the description of the costs refers to the middle-man's cost-sharing arrangements.

It should be noted that, in both examples, the BNRF EFPIA/AP concerned do not contribute the same amount (expense) twice – in example 5 only in-kind contribution counts as a contribution to IMI2 JU and in example 6 only the appropriate shares of financial contributions can be reported by respective companies.

¹⁴ International partners are allowed to participate in the action without JU funding. They are not beneficiaries and do not receive JU funding; they therefore have no direct obligations under the grant agreement (but their beneficiaries must ensure that they comply with certain key obligations).

Annex A: Clarifications relating to contributions incurred¹⁵ in Third Countries like personnel costs and subcontracting

The table below applies to costs incurred by all beneficiaries, irrespective whether they are located in or outside the EU and associated countries.

EXAMPLES		Location of where the activity / work has taken place	
		Incurring in EU and H2020 associated countries	Incurring in third countries other than countries associated with H2020
Type of costs	Own activities, i.e. personnel, other direct costs	Counts as normal in kind	Counts as non-EU in kind
	<u>Subcontracting</u>	Counts as normal in kind	Counts as non-EU in kind

¹⁵ Costs shall be deemed to be incurred in third countries (other than EU/H2020 associated countries) if the underlying activities (e.g. provision of services) are carried out in third countries (other than EU/H2020 associated countries). This rule should be applied irrespective of the place where the constituent entities or the affiliated entity of the BNRF EFPIA/AP are established. The same principle applies to subcontracting. Furthermore, financial contribution/transfer to support a beneficiary in a third country is not considered as Non-EU contribution – see example 3.

Annex B: Scheme for reporting in kind and financial contributions by B NRF EFPIA/AP

The below scheme is a reporting template of the 'Financial Statement' which will be generated by the IMI2 JU IT application.

Reporting period from xxx to yyy	
Legal Name	
Participant Identity Code	

Value of contribution (EUR):

Action/ Advisory Group	Short description of contribution related to SGG work ¹⁶	Value of in kind contribution incurred in EU and H2020 associated countries	Financial contribution (FC) to recipients in EU and H2020 associated countries	Value of Non-EU contribution coming from Third Countries*	TOTAL Value of contribution
		(a)	(b)	(c)	(a)+(b)+(c)
AAA	Lead of WP2, participation in WP3	90	0	10	100
BBB	participation in WPs 1 and 2	50	5	0	55
CCC	Coordinator, lead of WPs 1 and 2	150	10	50	210
Advisory Group (e.g. SGG) contributions**	Member of the group, contributions to group	2	N/R	0	2
Financial contribution to the IMI2 JU office					
Cost for certification					
Total value (EUR)**		292	15	60	367

* Non-EU contributions are generally justified in Annex 1 and 2 of the relevant Grant Agreement and include in kind incurred outside the EU and H2020 associated countries. As stated in article 4.2 of the IMI2 JU Council Regulation the non-EU in kind contribution shall not exceed 30% of the eligible costs at the level of the IMI2 JU programme. In case of changes in non-EU contributions relative to what is outlined in Annex 1 and 2 of the Grant Agreement, a brief justification of these changes should be included in the relevant Financial Statement.

** Value on contributions related to Advisory Groups (e.g. Strategic Governing Groups - SGGs) can be included as a total for all such groups.

¹⁶ Shaded areas in this column indicate that, when reporting on projects in SOFIA, one has to click on the project title: a new view opens up for providing information on incurred costs. Please see screenshots from SOFIA further below.

Figure B1 - Screenshot from SOFIA: overall view (example)

Value of contribution (In €)							
#	Project/Advisory Group	Short description of contribution	Value of in-kind contribution in EU and H2020 associated countries	Financial contribution (FC) to recipients in EU and H2020 associated countries	Value of NON EU contribution coming from Third Countries	TOTAL Value of contribution	IMI accepted in kind
			(a)	(b)	(c)	(a)+(b)+(c)	
1	PROJECT 1 (click here)		68,136.00	0.00	10,000.00	78,136.00	
2	PROJECT 2		100,000.00	20,000.00	10,000.00	130,000.00	
3	SGG Strategic Governance Groups	 (1753 characters remaining)	60,000.00		0.00	60,000.00	
4	Financial Contribution to the IMI Office (in EUR)	 (2000 characters remaining)		0.00		0.00	
5	Cost of Certification	 (2000 characters remaining)	2,000.00		0.00	2,000.00	
Total value (EUR) ***			230,136.00	20,000.00	20,000.00	270,136.00	

Figure B2 - Screenshot from SOFIA: Project 1 details (example)

(a) COST		
Cost categories	in €	Short description
A1. Personnel costs – Direct personnel costs declared as actual cost (Total personnel costs, EU and non-EU)	27,688.00	(2000 characters remaining)
B1. Subcontracting costs - Total subcontracting costs, EU and non-EU	48,118.00	(2000 characters remaining)
C1. Other direct costs – Total, EU and non-EU	2,330.00	(2000 characters remaining)
D1. Indirect costs (according to usual accounting practices and if not included in A and C) – Total, EU and non-EU	0.00	(2000 characters remaining)
E1. Value of in kind contribution, EU and non-EU.	78,136.00	(2000 characters remaining)
IMI accepted costs		(2000 characters remaining)
Non-EU In kind contribution		
Cost categories	in €	Short description
Non-EU in kind: did you provide in kind contribution from outside a Member State or an H2020 Associated country? <input checked="" type="radio"/> Yes <input type="radio"/> No		(2000 characters remaining)
If yes, please provide amount of non-EU in kind contribution	10,000.00	(2000 characters remaining)
Non-EU in kind accepted by IMI		(2000 characters remaining)
(b) Financial Contribution (FC)		
Name and country of Beneficiary		
Total	0.00	(2000 characters remaining)
Add new Financial Contribution		
(c) Summary table – total in kind		
	Declared	IMI Accepted
Value of in kind contribution in EU and H2020 associated countries	68,136.00	0.00
Financial contribution	0.00	0.00
Value of in kind contribution <u>OUTSIDE</u> EU and H2020 associated countries	10,000.00	0.00
Total value of in kind contribution	78,136.00	0.00