**Guide to reporting on in kind, free of charge infrastructure contributions**

The infrastructure provider shall record in its accounts and report annually to the JPI the value of the in kind, free of charge contributions provided through access or sharing of infrastructures in JPI projects.

The value of providing access to and use of such infrastructures shall be calculated on the basis of the following three methods (the choice should be specified in the MOU of the specific JPI project):

1. Calculation based on a “unit access cost”, as in the FP7 I3 projects.
2. Calculation based on real costs, as for instance in BONUS.
3. Calculation based on a flat rate of the annual costs referred to the period of use in the specific project.

The costs may include capital costs and actual indirect costs related to the use, with the exclusion of provisions and profit. The usual accounting practices in accordance with national laws must be applied, and detailed accounts must be open for inspection and audit.

The costs are reported in Euros (EUR) using either the conversion rate published by the European Central Bank that would have applied on the date that the actual costs were incurred, or its rate applicable on the first day of the month following the end of the reporting period.