

# EMRP Call 2010 – Industry & Environment Guidance for Costing a JRP



Version 1.0

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### Abbreviations used:

EMRP = European Metrology Research Programme,  
EMRP-MSU = EMRP Management Support Unit  
NMI = National Measurement Institute,

JRP = Joint Research Project,      REG = Researcher Excellence Grant  
FP7 = 7<sup>th</sup> Framework Programme      SRT = Selected Research Topic (of the Call)  
DI = Designated Institute,      JRC = Joint Research Centre.

### Need more help?

If you require further help or guidance after reading this document please contact the EMRP-MSU helpline.

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## 1 Scope

This document explains how to budget the resources required, to cost a JRP and to complete the JRP Costing Spreadsheet for the EMRP Call 2010 - Industry and Environment. It also describes the responsibilities of the people involved in the budgeting and costing exercise.

Guidance on financial reporting and audit requirements for JRPs will be issued separately at a later date.

Detailed information on writing a JRP can be found in the 'Guidance for writing a JRP'.

## 2 Financial Requirements

The EMRP Call 2010 will fund around 46% of the total eligible costs of each successful JRP. The actual funding ratio provided may be reduced slightly due to a number of factors including the amount of the last funded JRP that falls below the budget cut-off line and the level of participation by the JRC. The actual costs of your JRP will be subject to full independent financial audit.

The financial provisions of the EMRP A169 broadly reflect the financial provisions of the 7<sup>th</sup> Framework Programme and are only adjusted to the extent to which the conditions are applicable directly to EURAMET and the JRP-Participants. Annex II Part A of the JRP Contract specifies the overall financial provisions for the JRPs (see [emrponline.eu/call2010/stage2.html](http://emrponline.eu/call2010/stage2.html)).

For detailed information regarding FP7 Financial Issues see the ['Guide to Financial Issues relating to FP7 Indirect Actions'](#).

You must use the official JRP Costing Spreadsheet to submit your costings.

## 3 Participants in the JRP

For specific eligibility requirements for each type of JRP-Participant, please see 'Eligibility Criteria for EMRP Calls'.

### 3.1 *Funded JRP-Partners*

These organisations are from EMRP A169 participating States that are eligible to receive the EURAMET financial contribution for their work on the JRP. Exceptionally a funded JRP-Partner may have a linked Third Party.

#### 3.1.1 **Linked Third Party**

A Linked Third Party means a legal entity, which is not a funded JRP-Partner of the JRP-Contract, and is not a signatory to it.

As the implementation of the project is the responsibility of the funded JRP-Partners (who do sign the JRP-Contract), funded JRP-Partners should have the capacity to carry out the work themselves. Therefore the rule is that the costs eligible in a JRP must be incurred by the funded JRP-Partners (the signatories to the JRP-Contract).

However, in some exceptional circumstances a Third Party, which is linked to a funded JRP-Partner, may be accepted.

The full eligibility criteria for Linked Third Parties are given in the 'Eligibility Criteria for EMRP Calls'.

**If you think you will need to include a Linked Third Party, please contact the EMRP-MSU for advice.**

### 3.2 *Unfunded JRP-Partners*

Participation in a JRP is open to organisations from any country worldwide to participate on an un-funded contractual basis when such participation is considered beneficial by the consortium, provided that the organisation meets the relevant eligibility criteria and is prepared to accept the rights and obligations of participation. Organisations eligible to participate as a funded JRP-Partner may alternatively choose to participate as an unfunded JRP-Partner in a specific JRP.

### 3.3 Researcher Excellence Grant Participants (REG-Participants)

You are encouraged to include proposals for a Researcher Excellence Grant (REG) within your JRP at Stage 2. REG-Researchers are assigned to a REG Home Organisation. Successful REG-Researchers will receive a researcher grant covering their salary and accommodation costs, the amounts are a flat rate dependent on the experience and location of the selected researcher and the duration of the REG. The funding for REGs comes from a separate budget and the costs do not need to be included in the JRP proposal, however the budgeted months for the REG-Researcher should be included in the JRP Protocol and the JRP Costing Spreadsheet. More details about REGs can be found in the “Guidance for Researcher Excellence Grants”.

### 3.4 Collaborators

Other organisations may participate in some of the activities of the JRP but do not deliver the JRP and have no contractual obligations. These organisations may represent end users or policy makers, provide advice or input, be part of a stakeholder advisory group or may be working on projects that have a close linkage to the JRP. They may occasionally provide access to facilities. They may be linked to the JRP through an Exchange of Letters. Collaborators do not necessarily need to be identified in the JRP-Protocol at the proposal stage, and can be added later

Collaborators do not and cannot deliver any part of the JRP, - they have no contractual link to the project and therefore no resource or costing information about them is included in the JRP Costing Spreadsheet.

## 4 Typical Cost of a JRP

The indicative budgets for the Call 2010 – Industry and Environment JRPs selected at Stage 2 are:

	Industry	Environment
Indicative budget (total eligible costs)	44.2 M€	38.4 M€
From EURAMET (around 46%)	20.3 M€	17.7 M€
Matching funds from EMRP participants	23.9 M€	20.7 M€
Likely number of JRPs	16	12
Indicative budget for each JRP (total eligible costs)	2.7 M€	3.2 M€
Maximum JRP cost (total eligible costs)	4.5 M€	4.5 M€
Minimum JRP cost (total eligible costs)	Due to the transnational nature of JRPs very small JRPs are unlikely to be cost effective.	

**Table 1: Indicative budgets for Call 2010 - Industry & Environment**

## 5 About the JRP Costing Spreadsheet

The JRP Costing Spreadsheet can be downloaded from <http://www.emrponline.eu/call2010/stage2.html>.

The JRP Costing Spreadsheet comprises of 10 worksheets detailed below:

- ‘Summary’
- ‘Data Entry’
- ‘WP months’
- 7 ‘Comments’ sheets
  - Comments – Labour
  - Comments – T&S (Travel and Subsistence)
  - Comments – Equipment
  - Comments – Consumables
  - Comments – Other Costs

- o Comments – Subcontracts
- o Comments – Third Party

Resources and costs for up to 20 JRP-Participants can be entered on the JRP Costing Spreadsheet. All costs must be given in Euros.

Each JRP will have two 18 month reporting periods, Period 1 covers months 1-18 and Period 2 covers months 19-36.

The 'Comments' sheets should be used to provide information about how the costs for each JRP-Partner are built up; for example, the number of project meetings, specific subcontracts, consumables, equipment depreciation, linked third party costs etc. These comments are useful for both the JRP-Coordinators and the EMRP-MSU who can check that the components of the costs are reasonable and in line with eligibility requirements, and that no significant items have been omitted.

## 6 Costing a JRP

All budgeting and costing must follow requirements for eligible costs specified in Annex II of the JRP Contact and generally explained (with a few exceptions specific to A169) in further detail in the FP7 ['Guide to Financial Issues relating to FP7 Indirect Actions'](#).

It is important that the funded JRP-Partners, unfunded JRP-Partners and REG provide a realistic estimate of both the resources required and the associated costs (in the case of funded JRP-Partners) involved in delivering all aspects of the work described in the JRP-Protocol and for which they are responsible for delivering.

When a consortium submits a JRP Protocol and Costing Spreadsheet they are effectively agreeing that the work can be delivered for the **resources and costs** indicated (and not just that they are willing to deliver it for the **price** (i.e. the level of funding) indicated).

It is not acceptable for a funded JRP-Partner to plan to deliver some tasks in the JRP on an unfunded basis using resources outside the JRP. It is however possible for an organisation to take part in a JRP as an unfunded JRP-Partner, even if they are eligible for funding (e.g. to increase their involvement in the EMRP). Within any single JRP the JRP-Partner must be either funded (at approximately 46%) – or unfunded. On the other hand, it is also not acceptable to budget for an employee (temporary or permanent) to work full time on the JRP if the resources required to deliver the work would only need the employee for part of the time.

If during the later stages of development of the JRP proposal the overall cost of the JRP needs to be reduced, then activity, deliverables, resources and costs should be removed – not just cost. These changes should be agreed on a consensus basis by the consortium. The JRP budget and costing should reflect all the resources (particularly labour) that are required to deliver the JRP.

Whilst all funded JRP-Partners must take recognisance of their country's national commitment across all JRPs, there is no 'pre-defined share' of an individual JRP for any funded JRP-Partner. A country with a small national commitment may play a significant part in an individual JRP whilst for example a 'larger country' may make a small contribution to that JRP.

When a JRP reports at the end of a reporting period, all costs in delivering the tasks should be reported on the Resource and Cost statements. If a partner reports significantly higher costs and/or resources than estimated then some explanation would be required.

Please ensure that the costing for your JRP is as realistic as possible, because:

- If organisations/consortia over-estimate their costs then fewer JRPs will be funded, and the total available budget may not be spent.
- If organisations/consortia underestimate the costs they may not be able to reclaim everything they have spent. This is because if an organisation exceeds their indicative budget, they cannot automatically claim more funds unless other organisations in the consortium under-spend and their additional costs are eligible and justifiable.

In costing your JRP you must breakdown the estimated costs of each funded JRP-Partner per reporting period into the following categories: (full definitions are given in following sections of this document)

- Overheads
- Labour

- T&S (Travel and Subsistence)
- Equipment
- Consumables
- Other costs
- Subcontracts
- Third Party Resources.

A cost breakdown per cost category is not required for unfunded JRP-Partners and REG-Participants, only an estimate of the person months per reporting period.

## 6.1 Overheads

Overheads (also referred to as indirect costs) are all those eligible costs which cannot be identified by the organisation as being directly attributed to the project, but which can be identified and justified by its accounting system as being incurred in direct relationship with the eligible direct costs attributed to the project.

Overheads are all the structural and support costs of an administrative, technical and logistical nature which are cross-cutting for the operation of the organisation's various activities. The nature of an indirect cost is such that it is not possible, or at least not feasible, to measure directly how much of the cost is attributable to a single cost objective.

Overheads comprise costs connected with infrastructures and the general operation of the organisation such as hiring or depreciation of buildings and plant, water/gas/electricity, maintenance, insurance, supplies and office equipment, communication and connection costs, postage, etc. and costs connected with horizontal services such as administrative and financial management, human resources, training, legal services, etc.

The EMRP A169 will use the overhead methodologies defined for the 7<sup>th</sup> Framework Programme. FP7 defines various "types" of organisations, and the indirect cost methodology options open to your organisation will be linked to your organisation type. Your organisation's financial/contractual department will be able to advise you on the correct organisation type. A summary of these is given below but further details may be found in 'Annex II of the JRP-Contract'.

The types of organisations defined by the EC under FP7 are:

- **Public body:** any legal entity established as such by national law, and international organisations.
- **SME:** organisations with fewer than 250 employees, turnover less than 50M€ and balance sheet less than 43M€
- **Research organisation:** a legal entity established as a non-profit organisation which carries out research or technological development as one of its main objectives.

The four indirect cost methodology options are:

- **"Actual indirect costs"**
- **"Simplified method"**
- **"Transitional flat rate of 60%"** (excluding subcontracts and third parties)
- **"Flat rate of 20%"** (excluding subcontracts and third parties).

The "actual indirect costs" and "simplified method" both require an analytical accounting system. Funded JRP-Partners from organisations opting for one of these two options will need to know their organisation's percentage overhead rate and whether or not it applies to labour costs only.

The "60% transitional flat rate" is only open to non-profit public bodies, secondary and higher education establishments, research organisations and SMEs – it is not open to organisations that used the FC model in FP6, unless they have undergone a change of status e.g. as a result of a merger or takeover.

The "20% flat rate" is open to any organisation.

All funded JRP-Partners must identify the indirect cost methodology that their organisation will use for FP7 projects including EMRP A169 (if they have not already done so). Any organisation already participating in FP7 should continue to use the overhead methodology it has already selected, unless it formally agrees to with the European Commission to change to a different methodology.

## 6.2 Person month rate

The person month rate should take account of the grades/seniority of the people who will work on the JRP. Inflation should be included in the person month rate as the spreadsheet requires only a single person month rate for the entire JRP. Personnel costs should reflect the total remuneration: salaries plus social security charges (holiday pay, pension contribution, health insurance, etc.) and other statutory costs included in the remuneration – this may be done either on an individual basis or an average rate per grade of staff. No element of overhead or profit may be included in the person month rate.

'Productive hours' represent the (average) number of hours made available by the employee in a year after the deduction of weekends, holidays, public holidays, sick leave and other entitlements, but not administration, training or time spent on other projects etc.

The EC's expectation is that a figure of around 210 productive working days per year would be considered representative, although the actual figure will vary from organisation to organisation depending on the personnel category, employment contract, national legislation, country of employment, and average sick leave in the organisation etc. There are on average 21.75 possible working days in a month before deductions. Based on a figure of 210 productive days per year, it is therefore expected that researchers will not be able to deliver more than around 10 months equivalent of actual work per year. It is therefore expected that for an individual researcher working full time on the JRP, typically not more than 10 months effort should be budgeted for any 12 month period. The person month rate quoted in the costing spreadsheet should therefore be calculated on the basis of 'average total annual remuneration of JRP researcher/10 months'. This basis will also enable the JRP-Coordinator to make a direct comparison between the budget estimates and the actual number of hours/months reported by each JRP-Partner during the lifetime of the JRP.

Due to the different financial basis for the Researcher Excellence Grants, a REG-Participant working full time on the JRP would be considered to be able to work 12 months in a 12 month period.

## 6.3 Labour Costs

There is no distinction between staff who have permanent employment contracts with the organisation and those who have temporary employment contracts; hence the costs of both "permanent employees" and "temporary employees" may be charged to the JRP.

Only the costs of the actual hours worked by the staff directly carrying out work under the JRP may be charged; this must exclude holidays, personnel time, sick leave, or other allowances (e.g. lunch breaks) and any time not directly related to the JRP eg work on another project or management. If for example a person from a JRP-Partner is employed to work full-time on the JRP but only 6 months of work is needed in a 12 month period, then the time for the remainder of the year cannot be budgeted or charged to the JRP as it is not an eligible cost and must be funded from other sources.

It is anticipated that the average maximum productive time that a person from a JRP-Partner could work on the JRP during the year is typically 10 months (see section 6.2). A REG-Researcher working full time for a year on the JRP would be considered to work 12 months in a 12 month period.

The personnel costs of administrative and support staff cannot be charged as direct eligible costs to the JRP if it is the usual practice of the organisation to cover these costs from the organisation's "overhead".

It is recommended that the 'Comments – labour' sheet is used to record information about the number and grades/seniority of staff who are expected to work on the JRP e.g. "3 people, grades A, B and C, small contributions from 2 other people".

NOTE: It is a mandatory requirement that the actual time worked on the JRP by each employee must be recorded throughout the duration of the JRP by any reasonable means (i.e. timesheets) – estimated hours are neither acceptable nor eligible. Employees may record their time on a daily, weekly, or monthly basis using a paper or a computer-based system. The time-records have to be authorised by the project manager or other superior and the records must be auditable. Failure to record the actual time worked appropriately will result in the personnel costs not being eligible for reimbursement.

## **6.4 Travel and Subsistence (T&S)**

Travel and subsistence costs related to the JRP should be estimated, for example attendance at project meetings, attendance at a workshop, visit or secondment to another JRP-Participant to undertake joint testing.

The 'Comments –T&S' sheet should be used to record information about any T&S, including the likely number of people from the organisation who will be attending (if more than one) e.g. "Attendance at "Space-age Widgets" workshop, 5 project meetings, visit to "NMIX" to undertake joint testing on "Space-age Widget (2 people)".

Organisations which usually incorporate their T&S costs within their overhead as standard practice, should not enter any budgeted costs for T&S, but should record information about their planned travel on the 'Comments-T&S' sheet as detailed above.

## **6.5 Consumables**

Any consumables necessary for the implementation of the JRP may be considered as direct eligible costs, for example liquid helium supplies. The costs of consumables and supplies purchased after the start date of the JRP may be charged against the JRP provided they are identifiable in the organisation's accounts and specifically assigned to the JRP within the accounts. Where it is the usual practice of the organisation to consider consumable costs (or some of them) as overhead costs, those costs cannot be charged as direct costs to the JRP.

The 'Comments – Consumables' sheet should be used to record brief information about any consumables e.g. "liquid helium for use in X".

## **6.6 Purchase of Durable Equipment**

One of the aims of EMRP A169 is to make more effective use of existing specialist facilities and capabilities and hence the EMRP A169 will only fund the purchase of equipment which is absolutely necessary for the implementation of the JRP and where alternative equipment is not available for use at another organisation/JRP-Participant, and where it is not unnecessarily duplicating existing equipment. An example where equipment might be charged to the JRP would be the purchase of suitable transfer standards or portable equipment for on-site testing. All equipment purchases will need to be justified.

For each item the depreciation/lease/hire costs should be budgeted, not the full purchase price of the equipment. The following EC requirements must be followed in budgeting for equipment costs.

- Only equipment that will be purchased for the specific purposes of carrying out the JRP can be charged as direct costs.
- Costs for equipment can include all those costs necessary for the asset to be in working condition for its intended use (site preparation, delivery and handling, installation, etc.)
- The cost must be determined according to the organisation's usual accounting practice and each organisation must apply its usual depreciation system for durable equipment.
- Financial leasing with the option to buy durable equipment shall be charged, in accordance with the organisation's own accounting practices. The cost cannot exceed the costs that would have been incurred if the equipment had been purchased and depreciated under normal practices.
- The depreciated costs of equipment can never exceed the purchase price of the equipment.
- Only the portion of the equipment used on the project may be charged. The amount of use (percentage used and time) must be auditable. If, for example, equipment purchased for the JRP will be used 55% of the time on the JRP and will be depreciated over a 60 month period and the JRP will last for 33 months, then the for linear depreciation the maximum depreciation costs that can be charged is  $(55\% \times \text{total depreciation costs} \times 33/60)$ .

In order to avoid equipment costs becoming an excessive component of JRP costs, only under exceptional circumstances will depreciation costs for existing equipment be considered under EMRP A169 and any such costs must be auditable in terms of cost and the amount of use (percentage used and time).

The 'Comments – equipment' sheet should be used to record information about any proposed equipment purchase, including the equipment and reason for purchase.

## 6.7 Other Costs

“Other costs” might include the reimbursement of T&S costs for invited speakers at a JRP workshop or invited experts from outside the JRP to whom it is important to disseminate outputs from the JRP or from whom input is actively sought (these might for example include organisations who do not currently have the capability to participate in the JRP as a JRP-Partner but who need to implement the project outputs). Other examples include the costs for in-house catering for a meeting, in-house printing of material, in-house engineering workshop costs, registration fees for workshops or conferences. In exceptional circumstances audit costs (for example the use of a public auditor or the JRC internal audit unit) might also be classified as ‘Other costs’ rather than subcontracting.

The ‘Comments – Other costs’ sheet should be used to record information about these costs e.g. “Reimbursement of T&S costs for X invited speakers at the Space-age Widgets workshop, in-house catering costs for Space-age Widgets workshop”.

## 6.8 Subcontracting

Subcontracting should generally be regarded as an exception and hence only be used under certain specific circumstances.

There are a number of reasons for this:

- EC Research, Technology and Development projects are “shared cost” projects between the EC (EURAMET in the case of the EMRP A169) and the JRP-Partners, whereas a subcontractor is paid for the full cost of the work (this is usually based on the market price and includes profit).
- JRP-Partners should have the necessary resources to undertake the work themselves.
- The quality of the JRP-Consortium (JRP-Partners together with the REG) and its ability to deliver the JRP and its impact is one of the evaluation criteria for JRPs.
- Subcontracted work should therefore not be a “core” part of the JRP, and should not generally concern the research work itself.
- Subcontracting between JRP-Partners is not allowed (see first bullet above).
- In general subcontractors are not expected to have an interest in the JRP and its outcomes *per se*, their motivation is purely financial.

There are however instances where subcontracts might be necessary/appropriate:

- Specialist manufacture or processing of samples.
- Venue hire, logistics costs and associated catering costs associated with a workshop/conference held at a non-partner venue e.g. a hotel, conference centre.
- External printing of material, leaflets etc.
- Financial auditing and the supply of the associated audit certificate/report.

JRP-Partners should note that subcontracts should comply with the EC’s requirements, including those related to transparency, equal treatment and value for money (see [‘Guide to Financial Issues relating to FP7 Indirect Actions’](#) Article II.7.2).

Many organisations have framework contracts with a third party to carry out routine or repetitive tasks. These contracts will have been established before the beginning of the JRP, and are the usual practice of the organisation for a given type of task. These framework contracts can be used to carry out tasks necessary for implementing the JRP provided they have been established on the basis of the principles of best value for money and transparency mentioned above.

The claimed eligible costs for all funded JRP-Partners will be subject to 100 % financial audit at the end of each reporting period. Exceptionally, those organisations whose EURAMET contribution is budgeted to be less than €50k over the lifetime of the JRP, can opt not to be audited at the end of Period 1, however their lifetime costs would be subject to 100 % financial audit at the end of the JRP. Organisations will be audited on a ‘per organisation per JRP’ basis. Estimates for the costs for both financial audits/checks should be entered under subcontracting in Period 2 only (or exceptionally under ‘Other Costs’ for a few organisations).

Please use the ‘Comments – subcontracting’ sheet to record information about any proposed subcontracts e.g. “Venue hire, logistics costs and associated catering costs associated with Space-age Widgets workshop, High-temperature final stage treatment of widgets, X financial audit certificates”. In the comments

please identify the likely cost of each subcontract and ensure that audit costs are clearly and separately identified.

Subcontracting requires prior approval from the EMRP-MSU (usually via the inclusion of the relevant information in the JRP Protocol and JRP Costing Spreadsheet). The need for a subcontract that is subsequently identified will require separate written approval. You are therefore strongly encouraged to include any subcontracts at proposal stage. Note subcontracting does not attract overheads.

## **6.9 Third Parties**

It is anticipated that the use of a linked third party will be an exception (see section 3.1.1 for further information). The use of any third parties must be declared in the JRP proposal and their name, tasks and resources described JRP Protocol and JRP Costing Spreadsheet. Only those Third Parties that already have an existing agreement with a JRP-Partner at the time of proposal submission (that meets specific requirements) will be considered eligible.

The costs of the linked third party have to comply with the financial provisions in the same way as a funded JRP-Partner, for example relating to eligibility of costs, identification of direct and indirect costs, controls and audits. Linked third parties therefore also have to provide financial reporting and audit reports.

## **6.10 Non-Eligible Costs**

It should be noted that VAT is not an eligible cost for the JRPs, and hence all costs included in the JRP Costing Spreadsheet should be exclusive of VAT. Other identifiable indirect taxes e.g. air passenger duty, duties, interest owed, provisions for possible future losses or charges, exchange losses, cost related to return on capital, costs declared or incurred, or reimbursed in respect of another Community project, debt and debt service charges, and excessive or reckless expenditure are also not eligible costs (either as direct costs or as a component of the overhead). In addition, the national cash contribution towards the EMRP secretariat costs and contributions to the researcher grants is not an eligible cost.

# **7 Completing the JRP Costing Spreadsheet**

Data should only be entered in the yellow cells. Most data and information should be entered onto the second sheet 'Data entry'.

Please do not delete or insert lines or columns or attempt to change any of the information in the white cells. Please contact EMRP-MSU if you require additional rows.

All organisations (funded JRP-Partners, unfunded JRP-Partners, REGs) must be named in the JRP Protocol and JRP Costing Spreadsheet using their legal entity short name (please note that for NMIs and DIs these names are not necessarily the same as the names that are used within the national metrology systems). The short names are selected from a dropdown list. Please do not change these names. Refer to the 'List of NMIs and DIs from participating countries' if unsure about the correct short name or legal entity name for an NMI or DI. For unfunded JRP-Partners and REG-Participants it is unlikely that the short names will be included in the list so it will be necessary to type in the short name.

The JRP-Coordinator should complete the generic information about the JRP on the 'Data entry' sheet. (JRP reference, JRP-Coordinator, Coordinating Organisation and the proposed start date of the JRP).

- Select the JRP number from the dropdown list. The JRP title will then be automatically completed.
- Select the TP "Call 2010–Environment" or "Call 2010–Industry" from the dropdown list.
- Type the name of the individual who will act as the JRP-Coordinator.
- Select the short name of the Coordinating Organisation from the dropdown menu (please refer to the 'List of NMIs and DIs from participating countries' if unsure about the correct short name – do not overtype the short name).
- Type the requested start date, which should be the first day of a month. The requested start date should not be earlier than 1 May 2011.
- The duration of the JRP is 36 months (this is already pre-filled).

You can enter costs for up to 20 JRP-Participants (funded JRP-Partners, unfunded JRP-Partners and REG-Participants). JRP-Participants should be listed on the JRP Costing Spreadsheet in the following order:

- JRP-Coordinator (JRP-Participant 1).
- Remaining funded JRP-Partners (alphabetical order by short name).
- Unfunded JRP-Partners (alphabetical order by short name).
- REG-Participants (alphabetical order by short name of the REG Home Organisation).

Enter information for each organisation onto the JRP Costing Spreadsheet.

- **Funded JRP-Partners** should each submit their resources and costing estimates to the JRP-Coordinator using the JRP Costing Spreadsheet.
- **Unfunded JRP-Partners and REG-Participants** should provide the information required direct to the JRP-Coordinator.

The costing tables have two reporting periods, Period 1 and Period 2.

Please use the 'Comments' sheets to provide information about how the costs for each JRP-Partner are built up; for example, the number of project meetings, specific subcontracts, consumables, equipment depreciation, linked third party costs etc. These comments are a place for JRP-Partners to justify their costs, and are useful for both the JRP-Coordinators and the EMRP-MSU who can check that the components of the costs are reasonable and in line with eligibility requirements, and that no significant items have been omitted.

An example of the 'Summary' sheet and 'Data entry' sheet are shown at the end of this section in Figure 1 and Figure 2.

## 7.1 Funded JRP-Partners

Each funded JRP-Partner should complete the following information and return it to the JRP-Coordinator in time for review and inclusion in the JRP proposal.

On the worksheet 'Data entry' of the JRP-Costing Spreadsheet:

- Select your organisation from the dropdown list (please refer to the 'List of NMIs and DIs from participating countries' if unsure about the correct short name – do not overtype the short name).
- Select your country from the dropdown list.
- Select 'Partner-Funded' from the 'Type of JRP participation' dropdown list – the JRP funding rate will be automatically completed.
- Select the overhead methodology (see section 6.1) from the dropdown list:
  - Where "60% flat rate" or "20% flat rate" are selected; the overhead rates for labour and other eligible costs are automatically filled in.
  - Where "Actual indirect" or "Simplified method" are selected, then two overhead rates should be entered – one for labour costs and one for all other eligible costs that attract overhead. It is anticipated that for most organisations that use the "Actual indirect" or "Simplified method" that the overhead will only be applied to the labour costs i.e. the overhead on all other categories will be 0%.
  - Do not select "Not applicable".
- Enter the 'Person-month rate without overhead' in Euros.

**The basic information about the organisation should be completed prior to entering data for individual costs.** This will ensure that the totals are calculated correctly.

- In the 'Costing' table enter the estimated effort in person-months, broken down by each reporting period. Please note that it is anticipated that an individual researcher from a JRP-Partner will not be able to deliver more than around 10 months of actual work on the JRP in a 12 month period. The spreadsheet will calculate the labour costs per reporting period based on the labour rate per month and the number of person-months of effort.
- In the 'Costing' table enter the estimated costs per category, broken down by each reporting period of the JRP.
- If the funded JRP-Partner has a linked third party, then the total eligible costs per reporting period of the linked third party should be included in the 'Third Party' column.
- Estimates for the costs for both financial audits/checks should be entered under subcontracting in Period 2 only (or exceptionally under 'Other Costs' for a few organisations).
- Explanation and/or justification of the various costs should be entered on the appropriate 'Comments' sheet.

The spreadsheet calculates the total eligible costs per organisation and the EURAMET financial contribution requested, at JRP-Participant level and JRP level. The information entered is automatically summarised on the 'Data entry' sheet and the 'Summary' sheet.

## **7.2 Unfunded JRP-Partners**

The JRP-Coordinator is responsible for ensuring that the information related to unfunded JRP-Partners is entered into the JRP Costing Spreadsheet.

The unfunded JRP-Partners should provide the required information to the JRP-Coordinator. Unfunded JRP-Partners need not provide a breakdown by cost category of their in-kind contribution to the JRP. They only need to estimate of the person months per reporting period (the months should be calculated assuming a maximum number of productive months per year of 10).

On the worksheet 'Data entry' of the JRP-costing spreadsheet:

- Select the organisation from the dropdown list, if available or else type it in the cell (most likely option).
- Select the country from the dropdown list, if available or else type it in the cell.
- Select 'Partner-Unfunded' from the 'Type of JRP participation' dropdown list – the JRP funding rate of 0 % will be automatically completed.
- Select 'Not applicable' from the dropdown list for the overhead methodology – the two overhead rates will automatically be set to 0 %.
- The 'Person-month rate without overhead' cell should be left blank.

**The worksheet 'Data entry' should be completed prior to entering data for individual costs.** This will ensure that the totals are calculated correctly.

- In the 'Costing' table, enter the estimated effort of the unfunded JRP-Partner in person-months, broken down by each reporting period.
- The spreadsheet will enter zero costs under 'total eligible costs' and 'EURAMET financial contribution requested'.

The information entered is automatically summarised on the 'Data entry' sheet and the 'Summary' sheet.

## **7.3 REG-Participants (if included in the JRP proposal at Stage 2)**

The JRP-Coordinator is responsible for ensuring that the information related to REG-Participants is entered into the JRP Costing Spreadsheet.

The REG-Participants must provide the required information to the JRP-Coordinator. REG-Participants need only need to estimate of the person months per reporting period (the total should equal the total number of full time equivalent months requested for the REG).

On the worksheet 'Data entry' of the JRP Costing Spreadsheet:

- Type in the organisation short name in the cell. If only the name of the REG-Researcher is known and not the Home Organisation, then the name of the REG-Researcher should be typed in the cell.
- Select the country from the dropdown list, if available or else type it in the cell.
- Select 'REG' from the 'Type of JRP participation' dropdown list – the JRP funding rate of 0 % will be automatically completed.
- Select 'Not applicable' from the dropdown list for the overhead methodology – the two overhead rates will automatically be set to 0 %.
- The 'Person-month rate without overhead' cell should be left blank.

**The worksheet 'Data entry' should be completed prior to entering data for individual costs.** This will ensure that the totals are calculated correctly.

- In the 'Costing' table, enter the estimated effort of the REG in person-months, broken down by each reporting period of the JRP.
- The spreadsheet will enter zero costs under 'total eligible costs' and 'EURAMET financial contribution requested'.

The information entered is automatically summarised on the 'Data entry' sheet and the 'Summary' sheet.

## **7.4 WP months**

The WP months sheets enables the total months budgeted by each JRP-Partner and REG to be allocated to the individual workpackages. Once the top table has been completed the data is automatically transferred into the individual WP tables below the main table. The main WP table and the individual WP tables can then be pasted into the relevant sections of the JRP Protocol. The JRP-Coordinator can either complete the table (in consultation with the JRP-Partners and REG(s)) or alternatively ask the individual organisations to enter their WP information when they enter their information in the JRP Costing Spreadsheet.

All JRP-Partners and REG should have some resource for management as they all have reporting obligations and will attend some or all of the project meetings. We suggest 0.5 – 1 month per organisation, unless the organisation has only a few months of resource overall.

## **7.5 Collated Costing Spreadsheet for a JRP**

The JRP-Coordinator should combine the data from all the JRP-Partners and REG(s) into a single JRP Costing Spreadsheet.

The spreadsheet calculates

- total eligible costs
- total resource (in person-months)
- EURAMET financial contribution requested
- total resource and costs per organisation per reporting period.

The spreadsheet summarises

- information per JRP-Partner or REG
- information for the whole JRP
- information over the JRP lifetime.

The information is found on the 'Data entry' sheet and the 'Summary' sheet.

Once all data have been entered, the JRP-Coordinator is advised to check the entries for 'Type of JRP Participation' and the 'EURAMET financial contribution requested'.

Summary financial information from the JRP Costing Spreadsheet should be included in the JRP Protocol. Two tables are provided at the bottom of the 'Summary' sheet that can be pasted into the relevant parts of section A4 and B4.

EMRP A169 Call 2010 - Joint Research Project																				
3	JRP reference:		<Pick JRP>																	
4	JRP title:		0																	
5	TP:																			
6	JRP Coordinator:																			
7	Coordinating Organization:		<Pick Coord Org>																	
8	Start date:																			
9	Duration / months:		36																	
10																				
11	<b>COSTING SUMMARY / I</b>																			
12	TOTAL Eligible costs:		.00																	
13	EURAMET funding requested:		.00																	
14	National contribution:		.00																	
15	Template:		1.0																	
16	Version no.:		p1.0																	
17	Version date:		11-Oct-10																	
18																				
19																				
20																				
21																				
22	<b>SUMMARY BY PARTICIPANT</b>																			
23	Organization	Methodology	Overhead rate / %		JRP participation type		Person-month			Non-labour costs / I					Overhead	Total eligible	Contribution			
24	and Country		Labour	Other	Partner	Type	JRP funding %	rate / I	/ months	/ I	T&S	Equipment	Consumables	Other	Subcontracts	Third party	/ I	costs / I	requested / I	
25	1:				Partner - Funded		46.0%													
26	2:																			
27	3:																			
28	4:																			
29	5:																			
30	6:																			
31	7:																			
32	8:																			
33	9:																			
34	10:																			
35	11:																			
36	12:																			
37	13:																			
38	14:																			
39	15:																			
40	16:																			
41	17:																			
42	18:																			
43	19:																			
44	20:																			
45																				
46																				
47																				
48																				
49	<b>Total eligible costs (I)</b>		<b>EURAMET financial contribution</b>		<b>Unfunded JRP-Partner contribution</b>		<b>Requested contribution from REG [months]</b>													
50					0.0		0.0													
51																				
52																				
53	Labour (I)																			
54	T&S (I)																			
55	Equipment (I)																			
56	Consumables (I)																			
57	Other costs (I)																			
58	Sub-contracting (I)																			
59	Third party resources (I)																			
60	Overhead (I)																			
61	<b>Total eligible costs (I)</b>																			
62	EURAMET financial contribution requested (I)																			
63																				
64																				

Figure 1: JRP Costing Spreadsheet – Summary sheet

Microsoft Excel - JRP Costing Spreadsheet 18 Jun 10.xls

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E57 = Period 1

EMRP A169 Call 2010 - Joint Research Project											
JRP reference:	<Pick JRP>										
JRP title:	0										
TP:	<Pick TP>										
JRP Coordinator:											
Coordinating Organisation:	<Pick Coord Org>										
Start date:											
Duration / months:	36										
Period 1:	months 1-18										
Period 2:	months 19-36										
Version no.:	p1.0										
Version date:	11-Oct-10										
Template:	1.0										
<b>JRP TOTAL COSTING</b>											
	Labour		Non-labour costs / €					Overhead / €	Total eligible costs / €	Contribution requested / €	
Year	/ months	/ €	T&S	Equipment	Consumables	Other	Subcontracts	Third party			
Period 1	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Period 2	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Participant no. 1											
Organisation	<Pick Coord Org>										
Country	#/I/A										
Type of JRP participation:											
Type	Partner - Funded										
% JRP funding rate	46.0%										
O'hd methodology	<Pick method>										
Overhead rate / % :											
Labour											
Other eligible											
Person-month rate / €:											
Without overhead											
With overhead	0										
<b>#/I/A</b>											
	Labour		Non-labour costs / €					Overhead / €	Total eligible costs / €	Contribution requested / €	
Year	/ months	/ €	T&S	Equipment	Consumables	Other	Subcontracts	Third party			
Period 1		0.00							0.00	0.00	0.00
Period 2		0.00							0.00	0.00	0.00
Total	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Participant no. 2											
Organisation	<Pick Organisation>										
Country	#/I/A										
Type of JRP participation:											
Type	<Pick type>										
% JRP funding rate	0.0%										
O'hd methodology	<Pick method>										
Overhead rate / % :											
Labour											
Other eligible											
Person-month rate / €:											
Without overhead											
With overhead	0										
<b>#/I/A</b>											
	Labour		Non-labour costs / €					Overhead / €	Total eligible costs / €	Contribution requested / €	
Year	/ months	/ €	T&S	Equipment	Consumables	Other	Subcontracts	Third party			
Period 1		0.00							0.00	0.00	0.00
Period 2		0.00							0.00	0.00	0.00
Total	0.0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Participant no. 3											

Summary Data entry WP months Comments - Labour Comments - T&S Comments - Equipment

Figure 2: JRP Costing Spreadsheet – Data entry sheet

## **8 Annex 1: Role and Responsibilities**

This section deals with the roles and responsibilities related to the costing of JRPs.

### **8.1 *Programme owners***

#### **8.1.1 EMRP Committee Members**

The EMRP Committee members are responsible for:

- implementing the EMRP,
- decisions relating to the selection of JRPs (considering advice from the Referees),
- all decisions relating to the appeals process.

The EMRP Committee members will not assist you in budgeting and costing of your JRPs, however your national EMRP Committee member can provide you with information regarding your country's national commitment under the EMRP A169.

If necessary after the Review Conference, the EMRP Committee may request financial adjustments and portfolio balancing to the JRPs.

#### **8.1.2 Referees**

The Referees evaluate all JRP proposals (and the related REG applications). They are independent and are forbidden from advising proposers on their JRP proposal submissions. If they have any links to a particular JRP or a JRP-Consortium member they would not be able to assess that proposal. The Referees have no responsibilities related to the costing of the JRPs.

The Referees will not see the detailed costings of the JRP, however the JRP Protocol document will contain the overall project costs broken down by category, together with the person months required to deliver each workpackage, to provide the Referees with an overview of the size of each JRP and allow them to reflect on the 'value-for-money'.

#### **8.1.3 EMRP Management Support Unit (EMRP-MSU)**

The EMRP-MSU operates under the guidance of the EMRP Committee and manages the EMRP. They:

- provide support to applicants and the EMRP Committee during the Call,
- ensure that the process runs smoothly and fairly,
- ensure that access to the information is strictly controlled,
- ensure that the most efficient use possible is made of the time of all concerned.

The EMRP-MSU is responsible for:

- ensuring relevant guidance and forms are available,
- managing the call process, enquiries and appeals,
- providing advice on the process,
- negotiating proposals that are selected.

### **8.2 *Proposers***

#### **8.2.1 JRP-Coordinators**

The JRP-Cordinator must be appointed by a consensus decision of the JRP-Consortium. They must come from:

- a National Metrology Institute or Designated Institute from a State participating in the JRP as a funded JRP-Partner or,
- an institute of the European Commission's Joint Research Centre that possesses research capabilities that are relevant to the EMRP.

The JRP-Cordinator is responsible for:

- coordinating with the JRP-Participants to develop an agreed programme of work for the JRP and ensuring that
  - all JRP-Partners and REG-Participants are eligible,

- the proposed JRP is agreeable and affordable to each JRP-Partner and REG-Recipient,
- the JRP meets the needs of the EMRP and the Call,
- the JRP proposal and JRP Costing Spreadsheet is submitted on time.
- developing the overall budgeting and costing of the JRP with the JRP-Partners and REG-Participants, including
  - directly obtaining resource and costing information from funded JRP-Partners using the JRP Costing Spreadsheet.
  - directly obtaining resource information (person months) from unfunded JRP-Partners and REG-Participants by email or the JRP Costing Spreadsheet.
  - collating the resource and costing information from JRP-Partners and REG-Participants and completing a single integrated JRP Costing Spreadsheet.
  - checking that the JRP Costing Spreadsheet has been correctly completed, particularly with regard to the type of JRP participation and the requested EURAMET contribution.
  - ensuring that all JRP-Partners and REG-Participants are able to meet their obligations.
- coordinating the scientific and financial reporting
- undertaking negotiations with EURAMET on behalf of the JRP-Consortium if the JRP is selected.

### 8.2.2 Funded JRP-Partners

Funded JRP-Partners are responsible for agreeing participation in the JRP (on behalf of their organisation). This includes:

- agreeing the research they are able to undertake.
- agreeing facilities available for use on this JRP.
- estimating the resources and funding needed by their organisation in order to participate in the JRP – this includes ALL the resources
- confirming the resources are available for participation in the proposed JRP e.g. staff, matching national funds
- ensuring that resource and financial information for their organisation is available and correct; e.g.
  - the organisation's overhead methodology
  - the organisation's overhead rate.
  - the organisation's person-month rate,
  - the cost of non-labour resources eg T&S
- ensuring that they are aware of and take recognisance of their country's agreed national commitment when developing the JRP proposal
- providing the resource and cost information to the JRP-Coordinator ahead of the submission deadline (so it can be included in the JRP Costing Spreadsheet).

JRP-Partners will have both reporting and contractual responsibilities in delivering the JRP, which they must accept.

### 8.2.3 Unfunded JRP-Partners

Unfunded JRP-Partners are responsible for agreeing participation in the JRP (on behalf of their organisation). This includes:

- agreeing the research they are able to undertake.
- agreeing facilities available for use on this JRP.
- estimating the resources needed by their organisation in order to participate in the JRP, and confirming that the resources will be available for participation
- providing the resource information to the JRP-Coordinator ahead of the submission deadline (so it can be included in the JRP Costing Spreadsheet).

The resources provided by unfunded JRP-Partners are not considered as receipts to the JRP.

Unfunded JRP-Partners will have both reporting and contractual responsibilities in delivering the JRP, which they must accept.

### 8.2.4 Researcher Excellence Grant Participants (REG-Participant)

REG-Participants are responsible for agreeing their participation in the JRP. This includes:

- agreeing the research they are able to undertake,
- agreeing facilities available for use on this JRP,

- confirming that they are available for the time committed to this project (in the case of the individual researcher).
- estimating the number of person-months needed to complete the agreed tasks in the JRP, in agreement with the JRP-Coordinator and the consortium
- providing the information required to the JRP-Coordinator
- completing the REG application form and returning to the JRP-Coordinator ahead of the submission deadline (so it can be included in the JRP proposal)

REG-Participants (comprising of the REG-Researcher, the Home Organisation and if appropriate the Guestworking Organisations) will have both reporting and contractual responsibilities in delivering their element of the JRP, which they all must accept.

The resources provided by REG-Participants are not considered as receipts to the JRP.

### **8.2.5 Collaborators**

Collaborators do not and cannot deliver any part of the JRP, - they have no contractual link to the JRP and therefore no resource or costing information about them is included in the JRP Costing Spreadsheet.

### **8.2.6 TP-Facilitator**

The EMRP Committee have requested the support of experts from the metrology community, known as TP-Facilitators, to support the proposers and facilitate the process of forming consortia.

The TP-Facilitators will work with the JRP-Coordinators and as the proposals are developed, collate information across all proposals regarding the degree of engagement of the various participating countries in the Call. The information collated by the TP-Facilitators will enable the EMRP Committee to ensure that the engagement per country is appropriate for the degree of commitment made by that country to the EMRP.

For the EMRP Call 2010 - Industry & Environment the TP-Facilitators are:

- Industry: Dr Roman Schwartz (PTB, Germany).
- Environment: Dr Philippe Charlet (LNE, France)