

CONTENTS

1	Scope	2
2	Financial Requirements	2
3	How to Submit your JRP Costing.....	2
4	Organisations participating in the JRP	2
4.1	Funded JRP-Partners.....	3
4.2	Unfunded JRP-Partners	3
4.3	Recipients of Researcher Excellence Grant (REG)	3
4.4	Collaborators	3
5	Role and Responsibilities.....	3
5.1	Programme owners	3
5.1.1	EMRP Committee Members	3
5.1.2	Referees.....	3
5.1.3	EMRP Management Support Unit (EMRP-MSU)	3
5.2	Proposers	4
5.2.1	JRP-Coordinators	4
5.2.2	Funded JRP-Partners	4
5.2.3	Unfunded JRP-Partners.....	4
5.2.4	Researcher Excellence Grant (REG) recipients (REG-Recipient).....	4
5.2.5	Collaborators.....	4
6	Typical Cost of a JRP	5
7	JRP Costing Spreadsheet.....	5
8	Cost Categories	6
8.1	Overheads.....	6
8.2	Person month rate.....	7
8.3	Labour Costs	7
8.4	Travel and Subsistence (T&S)	8
8.5	Consumables	8
8.6	Purchase of Durable Equipment	8
8.7	Other Costs	9
8.8	Subcontracting	9
8.9	Third Parties	10
8.10	Non-Eligible Costs.....	10
9	Completing the JRP Costing Spreadsheet	10
9.1	Funded JRP-Partners.....	11
9.2	Unfunded JRP-Partners	12
9.3	REG-Recipients (if included in the JRP proposal)	12
9.4	Collated Costing Spreadsheet for a JRP	13

Abbreviations used:

EMRP = European Metrology Research Programme, JRP = Joint Research Project, REG = Researcher Excellence Grant
EMRP-MSU = EMRP Management Support Unit, FP7 = 7th Framework Programme, SRT = Selected Research Topic (of the Call)
NMI = National Measurement Institutes, DI = Designated Institutes, JRC = Joint Research Centre.

Need more help?

If you require further help or guidance after reading this document please contact the EMRP-MSU helpline.
emrpA169@npl.co.uk or telephone: +44 20 8943 6666.

1 Scope

This document will help you cost a JRP and submit the costing information for the EMRP Call 2009-Energy. It describes the responsibilities of the people involved in the costing exercise, and will help you complete the JRP Costing Spreadsheet.

Guidance on financial management and financial reporting 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 2009-Energy will fund slightly less than 47.6% of the total (eligible) costs of each successful JRP. The actual costs of your JRP will be subject to full independent financial audit.

JRP funding is based on FP7 rules (even though the JRPs are not FP7 projects), therefore you must follow FP7 rules on eligible costs and overheads for the JRPs (with the exception of any specific derogations applicable to the Article 169). The actual EC funding ratio 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 '[Guide to Financial Issues relating to FP7 Indirect Actions](#)' provides details of the requirements of FP7 finances. Where we reference the FP7 guide, the version used was published on 2 April 2009.

3 How to Submit your JRP Costing

Please submit your JRP proposal as a single package by 2 November 2009, by email to emrpA169@npl.co.uk.

Your JRP proposal submission must include the following documents as email attachments. The blank documents are available from <http://www.emrponline.eu/>.

- 'EMRP-A169 JRP Protocol' (required).
- 'EMRP-A169 JRP Costing Spreadsheet' (required).
- Researcher Excellence Grant (REG) application form(s) (only required if a REG-Recipient is included in the proposal).

At the proposal stage, the JRP should be allocated the same number, short name and title as the SRT on which it is based ie a JRP submitted in response to SRT03 should have a JRP number of JRP03 and the same title as SRT03. The short name can be found from the JRP Costing Spreadsheet. At the negotiation stage, the JRP-Consortium of selected JRPs will have the opportunity to assign their own choice of JRP title and short name.

Proposal submissions should include the JRP number. Incomplete Proposals (without all required documents/forms) may be rejected.

4 Organisations participating in the JRP

Three different groups of organisations can participate under contract in the JRP to deliver the JRP, and are subject to different eligibility criteria (see 'Eligibility Criteria' document), they are;

- Funded JRP-Partner.
- Unfunded JRP-Partner.
- Researcher Excellence Grant recipient (REG-Recipient).

Collectively these groups of contractual participants are referred to as JRP-Participants, and all will be subject to contractual obligations.

4.1 Funded JRP-Partners

These organisations are from EMRP A169 participating States that are eligible to receive EC funding for their work on the JRP.

4.2 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.

4.3 Recipients of Researcher Excellence Grant (REG)

You are encouraged to include proposals for a Researcher Excellence Grant (REG) within your JRP. REG-Researchers are assigned to a home organisation. Successful REG-Researchers will receive a researcher grant covering their salary and accommodations costs, the amounts are a flat rate dependent on the experience and location of the selected researcher. The funding for REG-Recipients comes from a separate budget and the costs do not need to be included in the JRP proposal. More details about REGs can be found in the “Guidance for Researcher Excellence Grants”.

4.4 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, they provide advice or input, or may be working on projects that have a close linkage to the JRP. They may be linked to the JRP through an Exchange of Letters.

5 Role and Responsibilities

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

5.1 Programme owners

5.1.1 EMRP Committee Members

The EMRP Committee members are responsible for the effective implementation of the EMRP. They will not assist you in costings 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.

5.1.2 Referees

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, to provide the Referees with an overview of the size of each JRP and allow them to reflect on the ‘value-for-money’.

5.1.3 EMRP Management Support Unit (EMRP-MSU)

The EMRP-MSU operates under the guidance of the EMRP Committee. They manage the EMRP and ensure that the process runs smoothly and fairly and that access to the information is strictly controlled. The EMRP-MSU is responsible for:

- Ensuring relevant guidance and forms are available.
- Managing enquiries about the costing process.
- Providing advice on costing a JRP, but not individual JRP costs.
- Negotiating proposals that are selected.

5.2 Proposers

5.2.1 JRP-Coordinators

The JRP-Coordinator is appointed by the consortium and is responsible for ensuring that the JRP proposal is written and coordinating with potential JRP-Participants (usually the JRP-Coordinator will write the proposal in consultation with and possibly jointly with the other JRP-Participants). The JRP-Coordinator must ensure that the proposed JRP is agreeable to the JRP-Participants, and meets the needs of the EMRP and specifically the EMRP Call 2009-Energy. The JRP-Coordinator is responsible for:

- Developing the overall costing of the project in consultation with the JRP-Participants.
- 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-Recipients by email, without sending them the JRP Costing Spreadsheet.
- Collating the resource and costing information from JRP-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 EC funding.

5.2.2 Funded JRP-Partners

The funded JRP-Partners are responsible for:

- Ensuring that they are aware of and take recognisance of their country's agreed national commitment when developing the JRPs. If more than one organisation from their country is participating in EMRP A169, it will be necessary to also have an understanding of how the national commitment is split between the various organisations.
- Finding out the FP7 'Indirect cost methodology' that will be used by their organisation (in consultation with their financial or contractual department), and informing the JRP-Coordinator.
- Estimating the resources and costs needed by their organisation in order to participate in the JRP.
- Making sure that all budget estimates comply with the requirements and obligations under the FP7 financial rules.
- 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).

5.2.3 Unfunded JRP-Partners

Unfunded JRP-Participants come from organisations that are not eligible to receive EC funding, and need not complete the JRP Costing Spreadsheet. The resources provided by unfunded JRP-Partners are not considered as receipts to the JRP. Unfunded JRP-Participants are responsible for:

- Estimating the resources needed by their organisation in order to participate in the JRP.
- Providing the resource information to the JRP-Coordinator ahead of the submission deadline (so it can be included in the JRP Costing Spreadsheet).

5.2.4 Researcher Excellence Grant (REG) recipients (REG-Recipient)

REG-Recipients are responsible for:

- 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).

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

5.2.5 Collaborators

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

6 Typical Cost of a JRP

The indicative budget for the total eligible costs of all the JRPs selected at Stage 2 is around 29.24 M€ comprising a maximum of 13.94 M€ of European Commission funding (available via EURAMET), with the remaining funding provided by the participating National Metrology Institutes and Designated Institutes. [see <http://www.emrponline.eu/energycall/budget.html>]

It is envisaged that between 9 to 11 JRPs will be funded in total for this Call, therefore proposed JRPs are likely to have a total eligible cost of around 2.9 M€ each (with just under 47.6 % funded by the EC and the remainder from the funded JRP-Partners). The actual EC funding ratio 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.

Due to the transnational nature of the JRPs it is unlikely that very small JRPs would be cost effective.

All costing must follow standard FP7 rules regarding allowable costs, and further information can be found in the FP7 ['Guide to Financial Issues relating to FP7 Indirect Actions'](#).

Your JRP cost estimate is used to allocate annual budgets to each organisation, please ensure that is as accurate as possible, because:

- If all organisations over-estimate their costs then fewer JRPs will be funded, and the total available budget may not be spent.
- If you underestimate your costs you may not be able to reclaim everything you have spent. This is because European Commission funding is only reimbursed against your actual costs (which must be eligible, and audited). Where you exceed your allocated budget, you cannot automatically claim more funds unless other organisations in your consortium under-spend and your additional costs are eligible and justifiable.

7 JRP Costing Spreadsheet

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

All costs must be given in Euros.

You can enter costs for up to 20 JRP-Participants. Please list the JRP-Coordinator first, followed by the other funded JRP-Partners in alphabetical order, then the unfunded JRP-Partners and then the REG-Recipients.

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

We recommend that you use the 'Comments' sheets to provide detailed information about how the costs for JRP-Participant are built up; for example, the number of project meetings, specific subcontracts, equipment, depreciation, costs etc. These comments are a place for JRP-Participants 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 EC requirements, and that no significant items have been omitted.

The JRP Costing Spreadsheet comprises of 10 worksheets detailed below:

- 'Summary'
- 'Data Entry'
- Eight 'Comments' sheets
 - Comments – Overhead Rate
 - Comments – Labour
 - Comments – T&S (Travel and Subsistence)
 - Comments – Equipment
 - Comments – Consumables
 - Comments – Other Costs
 - Comments – Subcontracts
 - Comments – Third Party.

8 Cost Categories

You must breakdown the estimated costs of each funded JRP-Partner 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-Recipients, only an estimate of the person months per year.

8.1 **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 petty office equipment, communication and connection costs, postage, etc. and costs connected with horizontal services such as administrative and financial management, human resources, training, legal advice, documentation, etc.

All funded JRP-Participants must identify the indirect cost methodology that their organisation will use for FP7 projects including EMRP A169 (if they have not already done so).

The indirect cost methodologies of FP7 replaces the cost models used under FP5 and FP6 (Full Cost (FC), Full Cost Flat Rate (FCF) and Additional Cost (AC). Any organisation already participating in FP7 must continue to use the overhead methodology it has already selected.

The EC 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 full details may be found in '[Guide to Financial Issues relating to FP7 Indirect Actions](#)' (Article II.15). 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 available under FP7 are: (from Article II.15)

- "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-Participants 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” aims to help organisations during transition from the old AC flat rate model to an actual cost calculation (including simplified method). This option 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.

The overheads which may be claimed by an organisation will be determined by FP7 rules and the indirect cost methodology which they have selected to follow.

Any explanations regarding the overheads should be entered on the ‘Comments – overheads’ sheet.

8.2 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 also 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 ([Guide to Financial Issues relating to FP7 Indirect Actions](#) Article II.15a).

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 10 months equivalent of actual work per year. It is therefore expected that for an individual researcher working full time on the JRP, 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 financial basis for the Researcher Excellence Grants, a REG-Recipient working full time on the JRP would be considered to be able to work 12 months in a 12 month period.

8.3 Labour Costs

Under FP7 (unlike FP5 and FP6) 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 to be 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. If 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 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 10 months (see section 8.2). A REG-Recipient working full time for a year on the JRP would be considered to work 12 months in a 12 month period.

In addition to working in their employing organisation, researchers can transfer between JRP-Participant organisations, but note that both the parent and receiving organisation should be a JRP-Participant. The labour costs for visiting workers would be attributed to their employing organisation in the JRP Costing Spreadsheet. These visiting workers would typically be skilled metrology researchers.

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

It is recommended that the 'Comments – labour' sheet is used to record information about the number and grades/seniority and/or names of staff who are expected to work on the project e.g. "3 people, grades A, B and C in the time ratio of 2:3:1, small contributions from 2 other people".

NOTE: Although not directly related to the costing of a JRP, please note that it is a mandatory requirement that the actual time worked on the project by each employee must be recorded throughout the duration of the project by any reasonable means (i.e. timesheets) – estimated hours are not acceptable under the EC requirements. 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.

8.4 Travel and Subsistence (T&S)

Travel and subsistence costs related to the project should be estimated, for example attendance at project meetings, attendance at a workshop, visit to another project participant to undertake joint testing, costs related to a member of staff guest working on the JRP at another participating organisation.

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)".

8.5 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 project 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".

8.6 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 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/project participant, and where it is not unnecessarily duplicating existing equipment. An example where equipment might be charged to the project 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.

8.7 Other Costs

“Other costs” might include the reimbursement of travel and subsistence 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 project 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 participant 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.

The 'Notes – 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”.

8.8 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-Participants, whereas a subcontractor is paid for the full cost of the work (this is usually based on the market price and includes profit).
- JRP-Participants should have the necessary resources to undertake the work themselves.
- The quality of the consortium 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-Participants 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-participant venue e.g. a hotel, conference centre.
- Printing of material, leaflets etc.
- Financial auditing and the supply of the associated certificate (referred to as “certificate on the financial statements” under FP7).

Funded JRP-Participants 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 have been established before the beginning of the project, 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 EC project provided they have been established on the basis of the principles of best value for money and transparency mentioned above.

Eligible costs for funded JRP-Partners will be subject to 100% annual financial audit and will be on an organisation-by-organisation basis. It is likely that funded JRP-Partners will need to be audited twice during

the project (at 18 months and 36 months). Estimates for the costs for financial audits/checks should therefore be entered under subcontracting in year 2 and year 3 (with information included on the “Comments – subcontracts” sheet of the JRP Costing Spreadsheet identifying the cost). The actual audit costs will of course be incurred and paid for by the organisations being audited.

It is recommended that the ‘Notes – subcontracting’ sheet is used 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”, plus information as to whether the costs will be incurred under a framework contract. Please note that subcontracting does not attract overheads.

8.9 Third Parties

A third party is, by definition, any relevant legal entity which does not sign the JRP Contract. A subcontractor is a type of third party, but not the only one. As the implementation of the JRP is the responsibility of the JRP-Participants (who do sign the contract), JRP-Participants should have the capacity to carry out the work themselves. Therefore the rule is that in general the costs eligible in a project must be incurred by the JRP-Participants (who do sign the contract), however, in some circumstances the costs of some third parties may be eligible.

It is anticipated that the use of third parties will be a rarity. This issue is complex and JRP-Participants are therefore referred to the guidance given in the [Guide to Financial Issues relating to FP7 Indirect Actions’](#) Article II.7 and Article II.14.2). The use of any third parties must be declared in the proposal and only those Third Parties that already have an existing agreement with a JRP-Partner will be considered eligible. If the JRP is selected, evidence of the pre-existing Third Party Agreement will need to be provided during the negotiation stage.

8.10 Non-Eligible Costs

It should be noted that VAT is not an eligible cost under FP7 and 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) under FP7.

9 Completing the JRP Costing Spreadsheet

You must use the official JRP Costing Spreadsheet to submit your costings. Data should only be entered in the yellow cells. All the numerical data is entered on the ‘Data entry’ sheet. Please do not delete or insert lines or columns or attempt to change any of the information in the white cells.

All costs must be given in Euros.

The short names of the Coordinating Organisations and funded JRP-Partners are selected from a dropdown list, based on NMIs and DIs registered with BIPM under the CIPM MRA. We are however aware that there are occasionally delays in the updating of this information and so it is just possible that an eligible organisation may have been omitted from the dropdown list or alternatively that an organisation that is no longer a DI is included in the list. If an organisation is missing please select ‘Other’ from the dropdown list and overtype with the organisation short name. The eligibility of organisations will be checked at a later stage. For unfunded JRP-Partners and REG-Recipients it is unlikely that the short names will be included in the list so it will be necessary to type in the short name. Please note that organisations are listed by their legal short name (where this is known) and these may differ from the short names that are used within the national metrology systems.

The JRP-Coordinator should complete the generic information about the JRP on the ‘Data entry’ sheet. (JRP reference, JRP title, JRP-Coordinator, Coordinating Organisation, proposed start date of the JRP and the duration of the JRP in months.)

- Select the JRP number from the dropdown list (the JRP short name will also be shown with the JRP number). The JRP title will then be automatically completed.
- Select the TP “EMRP Call 2009–Energy” 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 (in the unlikely event that the Coordinating Organisation is not listed, select 'Other' and overtype with the short name of the Coordinating Organisation).
- Type the requested start date, which should be the first day of a month. The requested start date should not be earlier than 1 April 2010.
- The duration of the JRP should be 36 months.

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

- JRP-Coordinator (JRP-Participant 1).
- Remaining funded JRP-Partners (preferably in alphabetical order by short name).
- Unfunded JRP-Partners (preferably in alphabetical order by short name).
- REG-Recipients (preferably in alphabetical order by short name).

Enter information for each JRP-Participant onto the JRP Costing Spreadsheet.

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

The costing tables show 4 years, however data should only be entered for years 1-3.

The 'Comments' sheets are available to provide detailed information about how the costs for each JRP-Participant are built up; for example, the number of project meetings, specific subcontracts, equipment, depreciation etc. The comments explain the costs and are useful for both the JRP-Coordinators and the EMRP-MSU who can check that components costs are reasonable, in line with EC guidance and that no significant costs have been omitted.

An example 'Data entry' sheet, 'Summary' sheet and 'Comments' sheet are shown at the end of this section in Figure 1, Figure 2 and Figure 3.

9.1 Funded JRP-Partners

Each funded JRP-Partner must 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 (see comments in section 9).
- Select your country from the dropdown list.
- Select 'Partner-Funded' from the type of JRP participation dropdown list – the EC funding rate will be automatically completed.
- Select the overhead methodology (see section 8.1) 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 year of the project. 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 year 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 year of the JRP.

- It is likely that funded JRP-Partners will need to be audited twice during the project (at 18 months and 36 months). Estimates for the costs for financial audits/checks should therefore be entered under subcontracting in year 2 and year 3.
- 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 EC funding requested, at participant level and JRP level. The information entered is automatically summarised on the 'Data entry' sheet and the 'Summary' sheet.

9.2 Unfunded JRP-Partners

The JRP-Coordinator is responsible for entering the information related to unfunded JRP-Partners onto the JRP Costing Spreadsheet.

The unfunded JRP-Partners must 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 year.

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.
- 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 EC 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 year of the JRP.
- The spreadsheet will enter zero costs under 'total eligible costs' and 'EC funding requested'.

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

9.3 REG-Recipients (if included in the JRP proposal)

The JRP-Coordinator is responsible for entering the information related to REG-Recipients onto the JRP Costing Spreadsheet.

The REG-Recipients must provide the required information to the JRP-Coordinator. REG-Recipients 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 year.

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 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-Recipient' from the type of JRP participation dropdown list – the EC 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-Recipient in person-months, broken down by each year of the JRP.
- The spreadsheet will enter zero costs under 'total eligible costs' and 'EC funding requested'.

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

9.4 Collated Costing Spreadsheet for a JRP

The JRP-Coordinator should combine the data from all the JRP-Participants onto a single JRP Costing Spreadsheet.

The spreadsheet calculates

- total eligible costs
- total resource (in person-months)
- EC funding requested
- the total resource and costs per organisation per year.

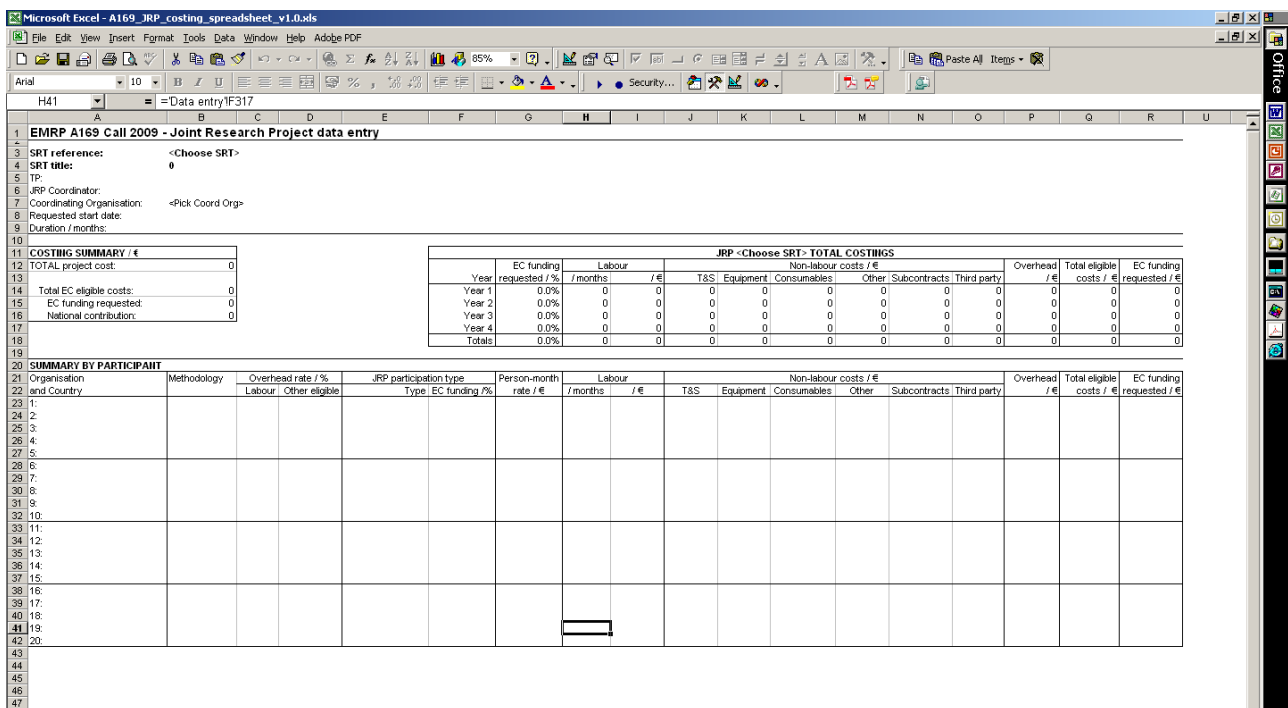
The spreadsheet summarises

- information per JRP-Participant
- information for the whole JRP
- information over the JRP lifetime.

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

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

Summary financial information from the JRP Costing Spreadsheet should be included into section G3 of the JRP Protocol.



The screenshot shows a Microsoft Excel spreadsheet titled "Microsoft Excel - A169_JRP_costing_spreadsheet_v1.0.xls". The active sheet is "Data entry".

Section 1: EMRP A169 Call 2009 - Joint Research Project data entry

3 SRT reference: <Choose SRT>
 4 SRT title: 0
 5 TP:
 6 JRP Coordinator:
 7 Coordinating Organisation: <Pick Coord Org>
 8 Requested start date:
 9 Duration / months:

Section 11: COSTING SUMMARY / €

COSTING SUMMARY / €		JRP <Choose SRT> TOTAL COSTINGS										
		Non-labour costs / €										
Year	EC funding requested / %	Labour / months	Labour / €	T&S	Equipment	Consumables	Other	Subcontracts	Third party	Overhead / €	Total eligible costs / €	EC funding requested / €
Year 1	0.0%	0	0	0	0	0	0	0	0	0	0	0
Year 2	0.0%	0	0	0	0	0	0	0	0	0	0	0
Year 3	0.0%	0	0	0	0	0	0	0	0	0	0	0
Year 4	0.0%	0	0	0	0	0	0	0	0	0	0	0
Totals	0.0%	0	0	0	0	0	0	0	0	0	0	0

Section 20: SUMMARY BY PARTICIPANT

21 Organisation and Country	22 Methodology	23 Overhead rate / %		24 JRP participation type		25 Person-month rate / €	26 Labour		27 Non-labour costs / €					28 Overhead / €	29 Total eligible costs / €	30 EC funding requested / €
		Labour	Other eligible	Type	EC funding %		/months	/€	T&S	Equipment	Consumables	Other	Subcontracts			
31																
32																
33																
34																
35																
36																
37																
38																
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42																
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47																

Figure 1: JRP Costing Spreadsheet – Summary sheet

Microsoft Excel - A169_JRP_costing_spreadsheet_v1.0.xls

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C5 <Choose TP>

EMRP A169 2009 - Joint Research Project data entry

3 SRT reference: <Choose SRT>
 4 SRT title: 0
 5 TP: <Choose TP>
 6 JRP Coordinator:
 7 Coordinating Organisation: <Pick Coord Org>
 8 Requested start date:
 9 Duration / months:

JRP TOTAL COSTING											
Year	months	Labour / €	T&S	Equipment	Consumables	Other	Subcontracts	Third party	Overhead / €	Total eligible costs / €	EC funding requested / €
Year 1	0	0	0	0	0	0	0	0	0	0	0
Year 2	0	0	0	0	0	0	0	0	0	0	0
Year 3	0	0	0	0	0	0	0	0	0	0	0
Year 4	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

Participant no. 1
 Organisation <Pick Organisation>
 Country <Pick Country>

Costing for Organisation, Country											
Year	months	Labour / €	T&S	Equipment	Consumables	Other	Subcontracts	Third party	Overhead / €	Total eligible costs / €	EC funding requested / €
Year 1	0	0	0	0	0	0	0	0	0	0	0
Year 2	0	0	0	0	0	0	0	0	0	0	0
Year 3	0	0	0	0	0	0	0	0	0	0	0
Year 4	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

Type of JRP participation: <Pick type>
 % EC JRP funding rate: 0.0%
 O'hd methodology <Pick method>
 Overhead rate / %:
 Labour
 Other eligible
 Person-month rate / €:
 Without overhead
 With overhead 0

Participant no. 2
 Organisation <Pick Organisation>
 Country <Pick Country>

Costing for Organisation, Country											
Year	months	Labour / €	T&S	Equipment	Consumables	Other	Subcontracts	Third party	Overhead / €	Total eligible costs / €	EC funding requested / €
Year 1	0	0	0	0	0	0	0	0	0	0	0
Year 2	0	0	0	0	0	0	0	0	0	0	0
Year 3	0	0	0	0	0	0	0	0	0	0	0
Year 4	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0

Type of JRP participation: <Pick type>
 % EC JRP funding rate: 0.0%
 O'hd methodology <Pick method>
 Overhead rate / %:
 Labour
 Other eligible
 Person-month rate / €:

Summary Data entry Comments - Overhead rate Comments - Labour Comments - T&S Comments - Equipment Comments - Con

Figure 2: JRP Costing Spreadsheet – Data entry sheet

Microsoft Excel - A169_JRP_costing_spreadsheet_v1.0.xls

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EMRP A169 Call 2009 - Joint Research Project data entry

Comments on T&S Costs

4 TP: JRP comment:
 5 SRT Ref: <Choose SRT>
 6 SRT Title: 0

No.	Organisation	Country	T&S / €	Comment
1			0	
2			0	
3			0	
4			0	
5			0	
6			0	
7			0	
8			0	
9			0	
10			0	
11			0	
12			0	
13			0	
14			0	
15			0	
16			0	
17			0	
18			0	
19			0	
20			0	
21			0	
22			0	
23			0	
24			0	
25			0	
26			0	
27			0	
28			0	
29			0	
30			0	
31			0	
32			0	
33			0	
34			0	

Figure 3: JRP Costing Spreadsheet – Comments - overhead sheet