

COMPLETING THE FINANCIAL REPORTING DOCUMENTATION

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1. OVERVIEW

Please read this document carefully before completing the JRP resource and cost statements or signing the FP7 Form C. It is the responsibility of each JRP Partner organisation to ensure that the information provided on the forms is correct and accurate.

Only actual costs that have been incurred during the lifetime of the JRP and are recorded in the organisation's accounts may be recorded on any form, budgeted or estimated costs are not acceptable and will be regarded as ineligible costs.

Financial reporting is required on both a JRP basis and funded organisation basis:

- Organisational resource and cost statement workbook – completed on a per organisation basis
- JRP resource and cost statement workbook including JRP summary R+C statement – completed by JRP-Coordinator based on information in the JRP R+C worksheets provided by each JRP partner.
- Cost budget follow up table - completed by the JRP-Coordinator
- Financial statement (Form C) – per organisation
- Certificate on financial statements (audit reports) – one per organisation

1.1 EXCHANGE RATES

For those organisations that are not in the Euro zone, the European Central Bank (ECB) euro exchange rates for the first working day in November (2 November 2009) are given below.

ECB euro exchange rates 2 November 2009		
Currency		Exchange rate
CZK	Czech koruna	26.462
DKK	Danish krone	7.4424
EEK	Estonian kroon	15.6466
GBP	Pound sterling	0.9033
RON	New Romanian leu	4.306
SEK	Swedish krona	10.3936
CHF	Swiss franc	1.5093
NOK	Norwegian krone	8.43
TRY	Turkish Lira	2.2174

2. ORGANISATION FINANCIAL REPORTS (RESPONSIBILITY OF FINANCIAL CONTACTS)

2.1 RESOURCE AND COST STATEMENT (ORGANISATIONAL COLLATED WORKBOOK AND INDIVIDUAL JRP WORKSHEET)

Each funded organisation should complete an organisational resource and cost statement workbook covering all their JRPs. It is likely that the financial contact or a member of their team will complete the organisational resource and cost statement workbook, with input from the JRP technical contacts.

2.1.1 DATA ENTRY

Data may either be entered into an individual R&C statement work sheet, one per JRP, and later copied to the Organisational R&C summary workbook, or entered directly into the workbook and then copied into the several individual sheets for passing on to the relevant JRP-Coordinators. (Before copying data to a template the sheet will need to be unprotect).

Data must only be entered in the yellow cells – do not try to enter data in any other cells. Please note that only the total labour cost is required (and not the labour cost per individual – where the cells have been greyed out)

The spreadsheet is protected (no password), however extra lines may be inserted in the individual cost category tables if required. To remove the protection select 'Tools-Protection-Unprotect sheet'. If the protection is removed and extra lines added, it is your responsibility to ensure that the totals etc are still calculated correctly. Please re-protect the sheet once the lines have been added. If extra lines are inserted in a worksheet then extra lines will also need to be inserted into any template that the data is copied into.

2.1.2 LABOUR

The name of each member of staff working on the JRP for whom labour costs will be charged must be included in the 'Labour' table, and the hours worked by each member of staff must be declared. The total labour costs for the hours worked on the project (excluding overheads) should be entered in the yellow cell I29 in the labour table (please note if extra lines are added then the labour total will need to be entered in a different cell in column I.) Under 'Category of staff' add a description, eg Senior researcher, Unit head, PhD student, etc.

Note that 'Labour' table includes a conversion from actual recorded hours to months. This is an estimation based on 7.5 hours per day and 21.75 days per month and is provided so that an approximate cross check can be undertaken against the budgeted number of months in Annex 1a and where necessary across JRPs and organisations. It is an estimate only and it is accepted that for many organisations the actual number of months will vary slightly from this figure. This calculation does not affect the actual costs claimed, so please do not adjust the formula. If the calculated figure differs significantly from an organisation's calculation then the JRP partner should provide the JRP Coordinator with an explanation by email.

2.1.3 TRAVEL AND SUBSISTENCE

If more than one person attends a meeting then each person must be listed (all on the same line), but the total costs for all the people to attend that meeting may be added together and a single total given for the meeting.

If travel costs are included within your organisation's overhead, then the 'Travel and subsistence' table should still be completed but zero cost will be entered against each meeting. If your organisation normally claims T&S but no T&S was incurred in the period then a comment 'no T&S incurred' should be entered in one cell of the 'Purpose and date of travel' column – this will ensure that it is clear that the T&S has not been forgotten!!

2.1.4 OVERHEADS

Under 'Overhead methodology' select the overhead methodology stated for your organisation on the Costing spreadsheet from the dropdown list.

2.1.5 WORKPACKAGE DETAILS

In the table 'Breakdown of effort by workpackage' please provide an estimate of the % of time spent on each WP during the period (note the total % effort should add up to 100%!).

2.1.6 WORKBOOK SUMMARY SHEET

Once all the data is entered, or copied, into the individual JRP sheets the data is automatically transferred to the Summary sheet. The only data entered on the summary sheet are the organisation short name (selected from a dropdown list), the date of issue and version number of the summary.

2.1.7 VERSION CONTROL

The first R&C statement issued to a JRP Coordinator should be V1.0 (any versions prior to this are draft versions). Any amended versions issued to the JRP Coordinator should be V1.1, 1.2 etc.

The first Summary workbook issued to the iMERA-Plus Manager should be V1.0 (any versions prior to this are draft versions). Any amended versions issued to the iMERA-Plus Manager should be V1.1, 1.2 etc

2.1.8 DELIVERY OF STATEMENTS

Individual R&C statement

To: Individual JRP-Coordinators
When: as soon as possible – and by 25 November
Format: Excel file
How: E mail

Financial contacts should note that there is no need to wait until all JRP R&C worksheets are ready before emailing any completed R&C worksheets to the relevant JRP Coordinators. It is essential that each organisation email their completed R&C statements to the JRP Coordinators as soon as possible and at the latest by 25 November. Please note that the sooner this

information can be provided to the JRP Coordinators the sooner they can undertake their analysis, ask for any clarification and write their reports.

Organisation R&C summary workbook

To: iMERA-Plus Manager (emrp@npl.co.uk)

When: by 25 November 2009

Format: Excel file

How: E mail (with the Organisation short name stated at the start of the subject of the email e.g. subject: BEV/PTP iMERA Plus R&C summary work book.)

Please ensure that any updates/corrections are emailed to both the JRP-Coordinator (individual R&C statement) and the iMERA-Plus Manager (Organisation R&C summary workbook).

2.2 ORGANISATIONAL FORM C

2.2.1 FORCE FORM C

The iMERA-Plus Manager will enter the relevant information into the Commission's FORCE system in order to generate the individual organisational Form Cs. This Form C will be sent to the organisation as a pdf to be printed, signed and returned to the iMERA-Plus Manager.

2.2.2 MODEL FORM C

A 'model Form C' will need to be generated by the organisation for audit purposes. An Excel template is provided for this purpose (downloadable from <http://www.emrponline.eu/reporting/>). Please note that this is not the final Form C. It is not necessary to have this model Form C signed. The purpose of this Form C is to provide some information to the Auditor in the Form C style, because they will require this (and we do not want to delay the audits whilst waiting for the Commission to set up the FORCE system for the iMERA-Plus project).

2.2.3 DATA ENTRY

Total eligible costs

Please cut and paste the value from the R&C statement summary (for a Period 1 Form C please sum up the non rounded costs for each R&C statement) – please note entering the number rounded to the nearest cent could lead to a possible error in the EC funding calculated. Data should only be entered in yellow cells.

Certificate on the methodology and average personnel costs

On the Form C the two questions in section '4. Certificate on the methodology' "Do you declare average personnel costs according to Art. II.14.1?" and "Is there a certificate on the methodology provided by an independent auditor and accepted by the Commission according to Art. II.4.4?" is answered "No" for all organisations, as this question is not applicable for ERA-NET Plus, even if an organisation uses average personnel costs for its JRPs and/or has an approved 'Certificate on the methodology' for other FP7 projects. The answers to these questions are preset to the correct answers on the template.

Certificate on the financial statements

The question in section '5- Certificate on the financial statements' "Is there a certificate on the financial statements provided by an independent auditor attached to this financial statement according to Art.II.4.4?" should be answered "Yes" for those organisations that have exceeded the €375k€ EC funding limit since their last EC audit under iMERA-Plus and "No" for all other

organisations, even though the organisation will have been audited to meet the EURAMET governance requirements. The cost of the audit must be entered on the Form C regardless of whether the audit is an “EC” audit or a “governance” audit.

2.2.4 DELIVERY OF STATEMENTS

FORCE Form C (signed)

To: iMERA-Plus Manager

When: As soon as possible after receiving the pdf from the iMERA-Plus Coordination Team

Format: Hard copy and scanned pdf (medium resolution)

How: Post/courier and email

Organisations should provide the auditor with a copy of the signed FORCE Form C (scanned or photocopy) for the auditor’s records.

Model Form C

To: iMERA-Plus Manager (emrp@npl.co.uk)

When: by 25 November 2009

Format: Pdf or Excel

How: E mail

This document must also be provided to the auditor together with the documentation needed for the auditor to carry out the audit.

2.3 CERTIFICATE OF FINANCIAL STATEMENTS (AUDIT REPORTS)

Please see the document ‘Auditing of iMERA-Plus Joint Research Projects’ for information about audit reports. A Letter of Representation from the organisation to the auditor dated the same date as the audit report, must be provided (a template is available from the website). The Certificate of Financial Statement and a copy of the Letter of Representation should be submitted to the iMERA-Plus Manager. These documents and templates are available at <http://www.emrponline.eu/reporting/>

2.3.1 DELIVERY

To: iMERA-Plus Manager

When: As soon as possible

Format: Hard copy and pdf (audit report and letter of representation)

How: Post/courier and email (pdf copy)

3. JRP FINANCIAL REPORTS (RESPONSIBILITY OF THE JRP COORDINATORS)

It is recommended that JRP Coordinators allow the JRP Partners at least two weeks after the end of October to submit the financial documentation, as many organisations will not be able to compile the information, complete the forms and complete the required financial checks within a shorter period, particularly if they are involved in many JRPs.

3.1 COLLATED JRP RESOURCE AND COST STATEMENT WORKBOOK

Once the JRP Coordinator has received the individual JRP resource and cost statement worksheets from the JRP partners, The JRP-Coordinators should incorporate the data from the individual JRP R&C worksheets into the collated JRP R+&C workbook. Please ‘cut and paste’

the data – do not retype the data as this can cause typographical and rounding errors. The workbook automatically transfers the data to the 'Summary' sheet. The only data entered on the summary sheet are the JRP number (selected from a dropdown list), the date of issue and version number of the summary.

The JRP Coordinator should include the table from the JRP Summary resource and cost statement summary in the JRP Progress Report.

3.1.1 VERSION CONTROL

The first R&C statement issued to a JRP Coordinator should be V1.0 (any versions prior to this are draft versions). Any amended versions issued to the JRP Coordinator should be V1.1, 1.2 etc.

The first Summary workbook issued to the iMERA-Plus Manager should be V1.0 (any versions prior to this are draft versions). Any amended versions issued to the iMERA-Plus Manager should be V1.1, 1.2 etc

3.1.2 DELIVERY OF WORKBOOK

To: iMERA-Plus Manager (emrp@npl.co.uk)
When: by 7 December 2009
Format: Excel file
How: Email

3.2 JRP COST BUDGET FOLLOW UP TABLE

The latest version of the Period 1 budget follow up table should be used as the template for the Period 2 cost budget follow up table. The JRP cost budget follow up table should be completed from information in the JRP costing spreadsheet (Annex 1b) and the JRP resource and cost statement workbook.

The JRP cost budget follow table should be included in the JRP Progress Report.

3.2.1 DELIVERY OF TABLE

To: iMERA-Plus Manager (emrp@npl.co.uk)
When: by 7 December 2009
Format: Excel file
How: Email

4. NOTE ON SUBMISSION OF PDF FILES

- 1) PDF scanned copies of documents should be adequate resolution but not very high resolution in order to avoid the need to email large PDF files.
- 2) PDF files should not be generated as SECURED or password protected files as this prevents the iMERA-Plus Coordination team from collating groups of documents into single files for submission to the European Commission.