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1. INTRODUCTION

These JRP Reporting Guidelines elaborate the reporting requirements defined in Clause 5, Annex Ia and Annex II.4 to II.5 of the JRP Contract. These JRP Reporting Guidelines, taken with the relevant clauses of the JRP Contract, form the reference document for JRP reporting.

These JRP Reporting Guidelines, based on the EC FP7 requirements but adapted for iMERA-Plus, identify the required reports relevant for periodic and interim reporting and provide the JRP Consortium with information on their purpose, give details for their preparation and content, defines responsibilities for submission and provides information about templates.

2. BACKGROUND

Within the iMERA-Plus Grant Agreement No. 217257 two levels of reporting are required:

- JRP consortia report at **JRP level** to EURAMET - via the iMERA-Plus Manager - as required by the JRP Contract (reporting addressed by these guidelines).
- Based on the information received from all of the JRPs, EURAMET has the obligation to assess and report to the European Commission at **programme level** under the EC Grant Agreement (reporting not addressed by these guidelines).

Thus, to enable EURAMET to meet its reporting obligations to the EC at programme level it is vital that JRP Consortia meet their **contractual obligations**, submitting reports to the iMERA-Plus Manager at the requested intervals and by the defined deadlines.

The JRP reporting serves a number of functions, specifically:

- providing the JRP-Coordinator with the information necessary to manage the project
- enabling the JRP-Coordinator to make a formal declaration regarding the JRP progress
- allowing the iMERA-Plus Manager to monitor progress of the JRP against its stated objectives
- providing specific information related to dissemination, knowledge transfer, impact and exploitation of the research
- providing the information needed to establish the appropriateness of the claimed resources for each individual JRP partner
- allowing for the collection of statistics when required by the European Commission
- enabling EURAMET to meet its programme level reporting obligations

The iMERA-Plus Manager will check the submission of the technical deliverables and evaluates the contract reporting in accordance with Annex II.5 of the JRP Contract. The **approval** of the reports by the iMERA-Plus Manager is a prerequisite **for the periodic and final payments** to the JRP partners by EURAMET. Payments shall be only made after the iMERA-Plus Manager's acceptance of deliverables and approval of contract reports and will subject to availability of

funds from the European Commission which depends on approval of reporting and financial claims from all JRPs.

Whilst the JRP-Coordinator can only meet their obligations if the other JRP partners fully discharge their reporting responsibilities.

3. REPORTING OBLIGATIONS

The contract reporting commitment falls into four groups:

- **Initial Publishable JRP Summary** (Clause 5.4 of the JRP Contract) provides a brief overview of the JRP and shall initially be provided to the iMERA-Plus Manager 30 days after signature of the JRP Contract.
- **Periodic reporting** (Clause 5.1 of the JRP Contract) reports progress and justifies the funding covering each successive formal reporting period running until the 31st October each year.
- **Interim reporting** (Clause 5.3 of JRP Contract), summarising progress in the first 6 months of Period 2 (6-month period from 1 November 2008 to 30 April 2009) and first 6 months of Period 3 (6-month period from 1 November 2009 to 30 April 2010)
- **Final reporting** (Clause 5.1 of the JRP Contract) which both:
 - ➔ summarises the JRP's activities, achievements and impact over its full duration and exploitation plans beyond the end of the project and provides required statistical data,
 - ➔ additionally reports progress and justifies the funding in Period 4 from 1 November 2010 to the end of the JRP (this reporting is essentially the 4th Periodic Reporting).

The JRP Consortium collectively, the individual JRP partners and JRP partner organisations shall submit the required contract reporting, as defined in the following sections covering the period concerned by **7 December (within 38 days of the end of each respective period)**.

The periods for Periodic, Interim and Final reporting shall be according to the following table:

Reporting Period Type of Report	1		2		3		4	
	Start of JRP	End of Oct'08	Nov'08 to End of Apr'09	May'09 to End of Oct'09	Nov'09 to End of Apr'10	May'10 to End of Oct'10	Nov'10 to End of Apr'11	End of JRP
Periodic Reporting		X		X		X		
Interim Reporting			X		X			
Final Reporting								X
Organisational Certificate on Financial Statement		If EC funds exceed 375k€ in period		X		If EC funds exceed 375k€ in period		X

The shading indicates the period covered by the respective report, whilst the “x” approximately indicates the end of the period.

Electronic copies of reports/documents should be emailed to the iMERA-Plus Manager at emrp@npl.co.uk, whilst hard copies of documents should be sent to Andy Henson, iMERA-Plus Manager, F10-A10, National Physical Laboratory, Hampton Road, Teddington, Middlesex, UK, TW11 0LW.

Submission by the JRP Consortium

Except where identified below, the JRP Consortium shall transmit the reports and other deliverables through the JRP-Coordinator to the iMERA-Plus Manager electronically as PDF files, or where indicated Excel or Word files (Annex II.4.5 of the JRP Contract). A hard copy of the “Self Declaration of the JRP-Coordinator” is obligatory in addition to a PDF as the document requires an original signature.

Submission by the participating organisations

The organisational R+C Workbook, the single Form C (covering all the JRPs), and the “Certificate on the Financial Statements” issued by the auditors, plus the Self Declaration by JRP partner organisation are all addressed on a “by organisation” basis rather than by each JRP, and shall be submitted directly to the iMERA-Plus Manager under the responsibility of the financial contact person for each organisation. Hard copies are obligatory in addition to PDFs for the documents that require original signatures.

General Guidance

The JRP partners, the Work Package Leaders and/or Task Leaders as appropriate, shall provide all required information to the JRP-Coordinator, and support the JRP-Coordinator in drafting/writing the reports. Please ensure that any acronyms used in reports are clearly explained.

Every report submitted to the iMERA-Plus Manager shall indicate the confidentiality status on the front cover, using the EC classification below:

PU = Public

PP = Restricted to other FP7 Cooperation Programme participants (including EURAMET and the Commission Services)

RE = Restricted to a group specified by the consortium (including EURAMET and the Commission Services)

CO = Confidential, only for members of the consortium (including EURAMET and the Commission Services)

Interim and periodic progress reports, and JRP partner activity reports shall bear the classification 'Confidential', financial reports and the JRP-Coordinator's self declaration will automatically be assumed to be 'Confidential'.

All reports submitted shall be in English of sufficient quality to enable meaningful review. Reports intended for publication shall be of suitable quality to enable direct publication without additional editing. By submitting the publishable reports to the iMERA-Plus Manager, the JRP partners are also certifying that they include no confidential material (Annex II.4.7 of the JRP Contract).

Note: Some JRPs end before the end of April 2011, others after April 2011, so the last reporting period (Period 4) may be more or less than 6 months. For those JRPs where the Period 4 is longer than 6 months there is no requirement to produce an Interim report at the end of April 2011.

4. PUBLISHABLE JRP SUMMARY

The Publishable JRP Summary shall initially be **provided to the iMERA-Plus Manager 30 days after signature of the JRP Contract**. The Publishable JRP Summary shall be updated at each reporting period (Periodic, Interim and Final). Consortia may, in addition, choose to update their Publishable JRP Summary at other times, for example when a major outcome has been reached or prior to a workshop or conference.

The Publishable JRP Summary shall be of suitable quality to enable direct publication by EURAMET (and where applicable the European Commission). The document will be made available on the EURAMET website and should be freely used by the partners to promote the activities and achievements of the JRP, in particular with groups outside the core research community such as policy makers, standards bodies, regulators etc.

The document is "cumulative", i.e. it is intended to capture the entire lifetime of the JRP, not just the activities of the prior six months. Please ensure that it is set out and formatted so that it can be printed as a stand-alone paper document of, initially, approximately two pages. As the JRP progresses the document may expand if desired, but to not more than approximately four pages in total. **The Publishable JRP Summary shall focus on scientific progress, outputs and**

impact of interest to external stakeholders and not on internal aspects and operation of the JRP.

The recommended font is Arial 10 for main body with headings in bold.

Head the first page with the JRP logo (if one exists) on the top left and the EMRP logo (available from emrponline) on the top right.

Create a heading in the form: **Publishable JRP Summary for Project TX.JY - JRP full title (JRP Acronym and/or JRP short name - as appropriate).**

Include a description of the JRP objectives, the work performed since the beginning of the JRP; the main results achieved so far, the expected final results and their potential use and impact (including socio-economic impact and wider societal implications). *Note: at the beginning and during the early life of the JRP the focus will need to be on the work planned rather than the work performed.*

Subheadings may be used if desired, and diagrams or photographs illustrating and promoting the work of the project may be included, however there is a limit on the overall file size.

Complete the Publishable JRP Summary datasheet as the final page of the document.

The Publishable JRP Summary should be submitted as PDF file, not exceeding 1.5 MB. EURAMET will publish the Publishable JRP Summaries on the EURAMET website.

5. PERIODIC REPORTING

5.1 OVERVIEW

The JRP Consortium shall provide formal Periodic Reporting, covering each full successive formal reporting period running until the 31st October each year. Periodic reporting is based on relevant information from Annex Ia and Annex Ib of the JRP Contract. Periodic reporting is not cumulative, i.e. it covers only the activities and progress in the period being reported (with the exception of the JRP deliverable status table and some of the financial reporting).

Periodic reporting shall be submitted by the JRP Consortium **through the JRP-Coordinator to the iMERA-Plus Manager by 7 December (38 days after the end of the reporting period):**

- covering the period from **start of the JRP to 31 October 2008,**
- covering the period from **1 November 2008 to 31 October 2009,**
- covering the period from **1 November 2009 to 31 October 2010**
- covering the period from **1 November 2010 to end of the JRP**

Note: Form Cs and audit reports reporting period dates must match the iMERA-Plus periods – see dates in Section 5.6.1

Periodic reporting comprises of the following reports (deliverables):

Inputs from individual JRP Partners to JRP Coordinator	JRP Reporting via Coordinator	Organisational Reporting
	Updated Publishable JRP Summary	
	Self Declaration by the JRP-Coordinator	Self-declaration by organisation
Input to Periodic Progress Report (technical report) including an updated JRP deliverable status table	Periodic Progress Report (technical report) including an updated JRP deliverable status table	
Individual JRP Partner Activity Report	Collated JRP Partner Activity Report	
JRP R+C Worksheet	JRP R+C Workbook including JRP summary	Organisational R+C Workbook including the summary by JRP
		Signed Financial Statement Form C
		Certificate on the Financial Statements (all organisations)
	Cost budget follow up table	

5.2 UPDATED PUBLISHABLE JRP SUMMARY:

The Publishable JRP Summary shall be updated as part of the Periodic reporting (consortia may, in addition, choose to update their JRP Publishable Summary at other times, for example when a major outcome has been reached or prior to a workshop or conference). The format, contents and layout of the Publishable JRP Summary are described in section 4.

5.3 SELF-DECLARATION BY THE JRP-COORDINATOR

The JRP-Coordinator is required to make a formal declaration regarding the JRP, in which he/she declares that the periodic reports represent an accurate description of the work carried out in the JRP for the reporting period, and that to the best of the JRP-Coordinator's knowledge the financial statements and reports submitted as part of the periodic reporting are in line with the actual work carried out and are consistent with the reporting of the resources used for the project. Furthermore the JRP-Coordinator declares whether the JRP has fully, partially or failed to achieve its objectives and technical goals for the period and confirms that the JRP website (if one exists) is up to date.

Additionally the JRP-Coordinator must confirm that all beneficiaries have declared to have verified their legal status and details and confirm that any changes in their status or legal details have been reported to the iMERA-Plus Manager.

Note: All funded organisations will have been required to verify their legal status and legal details directly with the iMERA-Plus Manager and the European Commission's FP7 Unique Registration Facility (URF) as a pre-condition for financing. The declaration regarding legal status required with the Periodic Reporting is intended to capture that fact that each partner confirms to the JRP-Coordinator that either there are no changes or that they (the individual JRP partner organisation) have updated the information in the URF and advised the iMERA-Plus Manager of changes to legal status that have occurred during the period. It is recommended that the JRP-Coordinator simply asks for a statement from each JRP partner by e-mail to enable this declaration to be made.

The template for the Self Declaration by the JRP-Coordinator will be available as a download from the emrponline website. The Self Declaration should be sent by the JRP-Coordinator to the iMERA-Plus Manager both electronically as a scanned PDF file of the signed document and as the signed hard copy.

5.4 PERIODIC PROGRESS REPORT

The Periodic Progress Report shall report the technical and scientific progress of the JRP during the reporting period against the stated objectives as laid down in the JRP Protocol, together with information on the management and coordination of the JRP. The blank Word template for the Periodic Progress Report will be available as a download from the emrponline website. The Periodic Progress Report should be submitted by the JRP Coordinator to emrp@npl.co.uk as a PDF file.

The report shall consist of the sections described below:

5.4.1 JRP OVERVIEW

This section (typically 1-2 pages for JRPs that are on schedule with no changes planned, plus the "JRP deliverable status" table) should:

- Identify and provide an overview of the JRP objectives and aims for the reporting period, consistent with the JRP Protocol. These objectives are required so that this report is a stand-alone document;
- Comment on the overall progress of the work compared with the work described in the JRP Protocol. Identify briefly the expected top-level progress in the reporting period for example "In this reporting period planned activity in WPs X, Y and Z included.....". Describe the actual top-level progress, any deviations and consequences; also clarify which WPs were ahead of schedule and which on schedule. Provide an overall statement on progress such as "All planned tasks are active and overall progress is on schedule/ahead of schedule/ slightly behind schedule/with all deliverables provided on time.. – see the deliverable status table";
- Identify the key achievements within the period;
- Comment on deliverables compared with the deliverables to be submitted according to the JRP Protocol and identify any known issues;

- Include the “JRP deliverable status” table showing cumulative deliverable status against JRP Protocol plan. This table should be set up by the JRP-Coordinator at the beginning of the project, and then maintained as each deliverables is delivered. Once set up this table is used in Periodic, Interim and Final reporting as the key instrument for reporting the JRP status. Guidance for the “JRP deliverable status” table and an example are included in Appendix A.
- Identify deviations and late deliverables using the “JRP deliverable status” table. The table should be supplemented with brief bulleted comments to explain exceptions from expected delivery for relevant deliverables (including issues, any consequences and remedial actions). Only an overview is required here, more detailed information should be provided under the relevant workpackage in the next section.
- Comment on the budget spent compared with the planned budget specified in the JRP Protocol and costing spreadsheet by stating the percentage of planned budget spent in the period. If the budget is over- or underspent provide a brief overview of the deviations, reasons and consequences. In addition for the 2nd, 3rd and 4th periodic reporting, also report the cumulative budget position as a % of planned cumulative budget and comment;
- Briefly identify requests for changes (e.g. to the work schedule, JRP Protocol, JRP costing spreadsheet, consortium etc). If no changes are requested please include an explicit statement that there are no requests for changes.

If a deliverable has changed (added, amended, deleted) including a change to the delivery date, and the amendment has been accepted by the iMERA-Plus Manager / Coordination Team and the Annex 1a (JRP Protocol) is not yet updated, amend the JRP Status Table accordingly and include a footnote to advise that the change was accepted, stating when this change was requested (if appropriate) and the date of acceptance. Only changes to expect deliverables so authorised may be included.

5.4.2 WORK PROGRESS AND ACHIEVEMENTS DURING THE PERIOD

This section shall be collated by the JRP-Coordinator on the basis of input from the JRP partners, especially the Work Package and Task Leaders.

Please provide a concise overview of the progress of the work in line with the structure of Annex 1a of the JRP Contract, following the format below:

For each work package (except JRP Management and Coordination, which will be reported in the following section) please provide the following information (typically 1-3 pages per active work package for JRPs that are on schedule with no significant changes planned):

- A summary of the objectives for the Workpackage for the period (consistent with the JRP Protocol) and a statement of the planned activity for the reporting period, typically one to two paragraph
- A summary of progress towards those objectives relevant for the reporting period – including where appropriate each sub task Also include an overall statement of progress for the WP eg “all objectives and deliverables for the period have been met”;

- Describe any links with Collaborators or other bodies that are relevant to the work package;
- Highlight clearly significant results;
- If applicable, explain the reasons for any deviations from Annex Ia, for failing to achieve critical objectives and/or not being on schedule and explain the impact on other tasks as well as on available resources and planning (the explanations should be consistent with the declaration by the project coordinator);
- A statement on the use of resources, in particular highlighting and explaining deviations between actual and planned man-months per work package and per beneficiary in Annex Ia (Description of Work)
- Where applicable, propose corrective actions for activities/deliverables and resources.

5.4.3 JRP MANAGEMENT AND COORDINATION

Please use this section to summarise management of the consortium activities during the period. Management tasks are indicated in Article II.2.3 and Article II.16.5 of Annex II of the JRP Contract (please note that the JRP-Coordinator does not have responsibility for administering the payments of funds to the JRP partners, the reporting on the distribution of the pre-financing and subsequent payments to the JRP partners, the submission of the organisational R+C workbooks, self-declaration by organisations, certificates on financial statements to the iMERA-Plus Manager).

This section should include the following information (typically 2-4 pages for JRPs that are on schedule with no significant changes planned):

- JRP Consortium management tasks and achievements;
- Any changes to the legal status of any of the JRP partners (including confirmation that the partner has informed the iMERA-Plus Manager directly);
- Problems which have occurred and how they were solved or solutions envisaged;
- Changes in the JRP Consortium, if any;
- List of project meetings, dates and venues;
- JRP planning and status, including expected top-level progress in the next 6 month period;
- Impact at JRP level of possible deviations from the planned milestones and deliverables, if any;
- A summary of the recommendations from the previous reviews (if any) and indicate how these have been taken into account;
- Development of the JRP website, if applicable;
- Use of foreground and dissemination activities during this period (if applicable);
- Explanation of the use of the resources;

- Identify requests for changes (eg to the work schedule, JRP Protocol, JRP costing spreadsheet, consortium etc).

The explanation on the use of resources should include a summary of the overall % spent against planned budget for both the period and cumulative for the lifetime of the JRP (include copies of the Cost Budget Follow Up table and the JRP R+C Summary in the Progress Report) plus a top-level justification of the costs incurred and of the resources deployed, linking them to activities implemented and justifying their necessity (all subcontracting however large or small requires an explanation and prior approval). In addition explanation should be provided where an individual partner's spend is significantly different to plan. Particular focus should be on any major non-labour costs incurred such as subcontracting, the purchase of important equipment, significant travel costs, large consumable items, etc. plus staff time over and above plan, linking them to work packages. Some of this information may be provided using the table below if desired.

MAJOR NON-LABOUR EXPENDITURE				
WP	JRP partner	Item Description	Amount euros	Explanations

The section should include analysis of the consequences of any deviations going forward, for example if the % spend deviations are due to phasing this should be stated and you may conclude that this will be resolved in the next reporting period.

This section should also provide short comments and information on noteworthy coordination activities during the period in question, plus any cooperation with other JRPs/projects/programmes or Collaborators etc.

5.5 COLLATED JRP PARTNER ACTIVITY REPORT

The JRP Partner Activity Report describes the work undertaken by individual JRP partners and is used primarily to enable the resources claimed by a given partner (reported on the Form C and the resource and cost statement) to be cross checked against the declared activities of that partner. The individual partner activity reports are collated by the JRP-Coordinator into a single report (in the order partners are listed in the contract), but the contents of each section remains the responsibility of the submitting partner and should be of suitable quality and detail to require little or no editing by the JRP-Coordinator. This report, assembled from inputs from every JRP partner, provides an important input which helps the JRP-Coordinator make the judgement necessary to sign the Self Declaration, and provides the core information source to the iMERA-Plus Manager when checking financial claims.

The report is comprised of, for each JRP partner, a bulleted list of the activities work package by work package, task by task, carried out during the reporting period (typically 1-2 pages for active partners, depending on their level of involvement).

The blank Word template for the JRP Partner Activity Report will be available as a download from the emrponline website. The collated JRP Partner Activity Report should be submitted by the JRP Coordinator to emrp@npl.co.uk as a PDF file.

5.6 FINANCIAL REPORTING

5.6.1 OVERVIEW

Financial reporting is a requirement under the iMERA-Plus contract and the individual JRP Contracts and enables EURAMET to meet its programme level obligations to the European Commission. It also enables the JRP-Coordinator and the iMERA-Plus Manager to assess the JRP spend against progress and plan and to initiate corrective actions where required, and for the iMERA-Plus Manager to assess and report spend at the programme level.

Costs incurred shall be recorded and reported in accordance with the European Commission's FP7 rules on eligible costs (taking account of any exemptions or special requirements related to ERA-NET Plus contracts).

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 certificates) – per organisation as required (see section 5.6.5)

Financial reporting is required for each Periodic Reporting period, including the final period. The overall financial reporting periods are therefore:

- the period from **1 February 2008** (costs from start of the JRPs) **to 31 October 2008**,
- the period from **1 November 2008 to 31 October 2009**,
- the period from **1 November 2009 to 31 October 2010**,
- the period from **1 November 2010 to 31 October 2011** (costs to the end of the JRPs).

Detailed instructions on the completion of the Resource and Cost statements and the Form Cs are included in the 'Financial instructions' which will be available as a download from the emrponline website.

5.6.2 AVERAGE PERSONNEL COSTS

Generally for FP7 any organisation that receives funding as a partner in a project and that uses average or 'zoned' personnel costs in any way is required to have their average personnel cost methodology certified and this Certificate on the Methodology of Average Personnel Costs accepted by the European Commission.

The Commission have informed us that for ERA-NET Plus projects (such as iMERA-Plus) organisations that already and routinely use average or 'zoned' personnel costs as their normal accounting procedure and which are participating in JRPs, the Certificate on the Methodology of Average Personnel Costs is not applicable. It is therefore not necessary for these organisations to have this approved Certificate in order to be able to include average or 'zoned' personnel costs in their JRP costs. It should be noted that this exemption only applies to participation in ERA-NET Plus projects and organisations participating in other FP7 projects will need to comply with the standard FP7 requirements for all other FP7 project participation.

5.6.3 RESOURCE AND COST STATEMENT

The resource and cost statement provides information to the JRP-Coordinator, JRP partners and iMERA-Plus Manager/EURAMET about the resources deployed on the JRP eg people working on the JRP and hours worked, plus information about the non-labour expenditure that is required for the periodic progress report. JRP partners should provide an estimate of the percentage of the total effort that was employed on each workpackage during the reporting period on the resource and cost statement. The information in the resource and cost statement is not only required to effectively manage the JRP and to justify the costs but much of the data is also required by the financial auditor and also by the iMERA-Plus Manager in order to generate the Form Cs.

Collated resource and cost statements will need to be provided on both a JRP and organisational basis.

Each funded organisation should complete an organisational resource and cost statement workbook covering all their JRPs. The financial contact should then email the individual JRP sheet to the relevant JRP-Coordinator. Financial contacts should note that there is no need to wait until all JRP sheets are ready before emailing completed R+C worksheets to the JRP-Coordinators. It is essential that each organisation email their completed Resource and Cost 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. All organisations should submit the completed organisational resource and cost statement workbook directly to the iMERA-Plus Manager (emrp@npl.co.uk) as an Excel file. The number entered onto the Form C by the iMERA-Plus Manager will be an organisation's

total claimed costs for all JRPs taken from the organisational R+C summary. Please ensure that any updates/corrections are emailed to both the JRP-Coordinator and the iMERA-Plus Manager.

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 completed collated JRP R+C workbook should then be emailed as an Excel file to the iMERA-Plus Manager.

5.6.4 FINANCIAL STATEMENTS (FORMS C)

Each organisation receiving funding under iMERA-Plus is obliged to provide a signed FP7 Financial Statement (Form C) for each reporting period covering all the JRPs in which the organisation is a JRP Partner. Signed Form Cs are therefore provided on a per organisation basis not per JRP basis.

Under FP7 the financial data for the Form C for each organisation is entered into an on-line reporting tool known as FORCE and the Form C is then generated by this system. The iMERA-Plus Manager is required to enter all the data for all organisations into FORCE and to produce the Form Cs, which will then be sent out to the organisations for signature.

A pdf version of the Form C for ERA-NET Plus projects is available for information only from ftp://ftp.cordis.europa.eu/pub/fp7/docs/fp7-ga-annex6-csa-eranet-plus_en.pdf. Please note that the Commission will only accept signed copies of Form Cs that are actually produced by FORCE, rather than completed copies of the downloadable version from the Cordis website.

It is essential that each organisation emails their completed collated organisational Resource and Cost statement workbook to the iMERA-Plus Manager as soon as possible and at the latest by 25 November as this information is required in order for the iMERA-Plus Manager to produce the Form Cs. A pdf copy of the completed Form C will then be sent by the iMERA-Plus Manager to the organisation (usually the financial contact) for signature. The organisation should then send the signed Form C to the iMERA-Plus Manager by courier.

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?" will be 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 in accordance with section 5.6.2. 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?" will be answered "Yes" for those organisations that have exceeded the €375k€ EC funding limit since their last audit under iMERA-Plus and "No" for all other organisations, even though the organisation will have been audited to meet the EURAMET governance requirements (see section 5.6.5 for more details).

The dates on the Form Cs will be aligned with the reporting period dates for the top-level iMERA-Plus contract (this is a requirement as the on-line FORCE Form C reporting systems does not allow any reporting period dates other than those included in the iMERA-Plus contract). For the first and last JRP reporting periods the formal reporting periods may extend beyond the lifetimes of the individual JRPs. Only those costs incurred during the lifetime of an individual JRP may be claimed even if the reporting period extends beyond these dates.

5.6.5 CERTIFICATE ON THE FINANCIAL STATEMENT (FINANCIAL AUDIT REPORTS)

The Certificate on the Financial Statements (CFS) was formerly known as a financial audit certificate in FP6.

Under FP7 an organisation is required to submit a Certificate on the Financial Statements each time the cumulative EC contribution claimed is equal to or exceeds 375k€ since the last reporting period when a CFS was submitted. Following the submission of a CFS the “cumulative total” is reset to zero. Thus some organisations would be required to submit a CFS at each reporting period whilst others would never trigger the 375k€ threshold under iMERA-Plus.

Separately the European Commission require EURAMET to demonstrate effective governance of the programme and the costs claimed and as part of this process organisations which will not trigger the 375k€ threshold will still be required by EURAMET to be financially audited at the end of the October 2009 reporting period and at the end of the JRPs. These “governance” audits will follow the same process and templates as the 375k€ audits, the only difference being that these audit reports will not be submitted to the EC by the iMERA-Plus Manager unless the EC are specifically request them.

The Certificate on the Financial Statement is required on an organisation-by-organisation basis ie one certificate per organisation participating in the iMERA-Plus project, and it shall cover all the JRPs in which the organisation is participating. Certificates on the Financial Statements are therefore required as follows:

Reporting Period	Organisations requiring audit	Period covered by audit
1 Feb 2008 – 31 Oct 2008	Only funded organisations triggering 375k€ EC funding threshold during the reporting period	1 Feb 2008 – 31 Oct 2008 (with costs eligible in each JRP from its start date)
1 Nov 2009 – 31 Oct 2009	All funded organisations	1 Feb 2008 – 31 Oct 2009 – organisations not previously audited 1 Nov 2009 – 31 Oct 2009 – only organisations audited at end of Oct 2008
1 Nov 2009 – 31 Oct 2010	Only funded organisations triggering 375k€ EC funding threshold since submission of last CFS	1 Nov 2009 – 31 Oct 2010
1 Nov 2010 – 31 Oct 2011	All funded organisations	1 Nov 2009 – 31 Oct 2011 – organisations not audited at end of Oct 2010 1 Nov 2010 – 31 Oct 2011 – only organisations audited at end of Oct 2010

These Certificates on the Financial Statements must cover the costs incurred during all preceding periods for which certificates have not been provided.

A Certificate on the Financial Statements will be in the form of an independent report of factual findings produced by an auditor in support of the payment requested by the organisation. An overview on general FP7 audit requirements, Certificates on the Financial Statements and the selection of financial auditors may be found at ftp://ftp.cordis.europa.eu/pub/fp7/docs/guidelines-audit-certification_en.pdf. It should be noted that there are significant differences in the auditing requirements between FP6 and FP7, with FP7 requiring more detail and in-depth verification. Partner organisations are strongly recommended to study the FP7 requirements and to ensure that the necessary records and data are available within their systems and that these are generated using appropriate methodologies. The template for the standard FP7 Certificate on the Financial Statements may be found at ftp://ftp.cordis.europa.eu/pub/fp7/docs/fp7-ga-annex7d_en.pdf. Please note that there will be some modifications to the standard template to incorporate the requirements of ERA-NET Plus projects, although the broad basis of the audit will be very similar to standard FP7. The iMERA-Plus version of the template will be downloadable from the emrponline website.

The Auditor is required to make a declaration that no conflict of interest exists between the auditor and the JRP partner for establishing the certificate.

The Certificate on the Financial Statement should be submitted by the financial contact of the organisation directly to the iMERA-Plus Manager both as a scanned pdf and as hard copy ie not through the JRP-Coordinators. The information contained in the CFS must be consistent with the information declared in the organisational Resource and Cost statement workbook.

5.6.6 COST BUDGET FOLLOW UP TABLE

The cost budget follow up table provides an overview of the cumulative spend on the project per reporting period and during the lifetime of the JRP. 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.

5.6.7 JRP-COORDINATOR DECLARATION

The JRP-Coordinator is required to complete Self Declaration by the JRP-Coordinator which includes a declaration as to whether the costs incurred and resources expended are justified in relation to the work delivered, and the resource and cost statement together with the JRP Partner Activity Report enable him/her to do this.

5.7 SELF-DECLARATION BY JRP PARTNER ORGANISATIONS

Organisations that receive funding under the ERA-NET Plus scheme are required to make a formal declaration annually that they comply with the requirements regarding eligible costs, that accurate and exhaustive accounts and records are kept, that any checks required are undertaken and documented, that on-the-spot checks and audits are performed as required, that documents are kept for at least the period specified and are accessible to European Court

of Auditors, the Commission Services, OLAF and where appropriate the coordinating body of the ERA-NET Plus project, effective measures have been taken to avoid any double funding of projects from other European Community fund sources, rules on State Aid have been respected, that any funding unduly paid or subject to justified recovery is repaid on the terms and dates specified.

Each JRP partner organisation is therefore obliged to provide a signed declaration at each periodic reporting. The declaration is provided on a per organisation basis not per JRP and should cover all JRPs in which the organisation is active.

The Word version of the template for the Self Declaration by the organisation will be available as a download from the emronline website. The text of the declaration is mandatory and shall not be amended in any form without prior permission from the iMERA-Plus Manager.

The declaration should be signed by a representative with the appropriate authority, for example one of the legal or financial representatives or a senior executive from within the organisation. The Self Declaration should be sent by the legal or financial representative to the iMERA-Plus Manager both electronically as a scanned PDF file of the signed document and as the signed hard copy.

5.8 NOTES ON VERSION NUMBERING OF DOCUMENTS

For all Excel reports (individual partner R+C statement, JRP R+C summary work book, organisational R+C summary workbook, budget follow up table) the version is the version of the report/statement submitted. First submitted version is V1.0 (versions worked on prior to submitting are draft versions). Further submissions submitted will increase V1.1, V1.2 etc.

For Word/PDF Reports (Partners Activity, Per Progress) the version is the version of the report/statement submitted. First submitted is V1.0 (versions worked on prior to submitting are draft versions). Further submissions submitted will increase V1.1, V1.2 etc.

For the Publishable summary the document states the month and year issued in the footer but no version is given, so if a second submission is made for the same period the most recent submission is published.

For Declarations the version given on the declaration is the template version and not the declaration version. If the declaration is resubmitted for whatever reason the version should not be altered.

6. INTERIM REPORTING

The JRP Consortium shall provide interim reporting covering the six months period following the Periodic Reporting. Interim reporting allows the consortium to have a brief “stock take” and

informs EURAMET about the progress of the JRP, specifically whether it is on target, identifying any issues, consequences and remedial actions, and updates the Publishable JRP Summary.

Interim reporting shall be submitted by the JRP Consortium **through the JRP-Coordinator to the iMERA-Plus Manager within 45 days after the end of the reporting period:**

- covering the 6 month period from **1 November 2008 to 30 April 2009**, and
- covering the 6 month period from **1 November 2009 to 30 April 2010**.

Interim reporting comprises two reports:

- Updated Publishable JRP Summary,
- Interim Progress Statement.

6.1 UPDATED PUBLISHABLE JRP SUMMARY:

The Publishable JRP Summary shall be updated as part of the Interim reporting (consortia may, in addition, choose to update their JRP Publishable Summary at other times, for example when a major outcome has been reached or prior to a workshop or conference). The format, contents and layout of the Publishable JRP Summary are described in section 4

6.2 INTERIM PROGRESS STATEMENT:

The Interim Progress Statement, prepared by the JRP-Coordinator, is a short document consisting of:

- An overview of progress in the 6-month period (0.5-1 page) including a specific statement indicating whether the JRP progress is on target (or not).
 - The “JRP deliverable status” table showing cumulative deliverable status against JRP Protocol plan (see section 5.4.1 and Appendix A).
 - The table is supplemented with bulleted comments to explain exceptions from expected delivery for relevant deliverables (including issues, any consequences and remedial actions). An example JRP deliverable status table with bulleted comments is shown in Appendix A.
- A final paragraph estimating overall expected JRP progress in the next 6-month period against JRP Protocol plan.

The blank Word template for the Interim Progress Statement will be available as a download from the emrponline website. The Interim Progress Statement should be submitted to emp@npl.co.uk as a PDF file.

7. OTHER REPORTS

TP-Coordinators and TP-Guardians will jointly produce a review report for each TP following each reporting period. The reports will include information primarily taken from the individual JRP reports. JRP-Coordinators and JRP Partners should collaborate with the TP-Coordinators and TP-Guardians in providing any additional supporting information required.

APPENDIX A JRP STATUS TABLE GUIDANCE AND EXAMPLE

Generating the JRP status table:

- Copy the deliverables table (table D) from Annex Ib – JRP Protocol - listing the deliverables for the whole of the project
- Delete the 1st column (WP Number) and 5th Column (Other partners)
- In the “Delivery date” column, amend the heading to read “Delivery date as per Annex Ia”
- Where due dates have been listed as months rather than dates, for example, “M7” transpose to Calendar dates (e.g. April 09)
- Add a column to the right “Actual delivery date”

Maintaining the JRP status table

- During the life of the JRP as each deliverable is delivered note the date (Month and year e.g. – Aug 2009) in “Actual delivery date “ column
- If a deliverable has changed (added, amended, deleted) including a change to the delivery date, and the amendment has been accepted by the iMERA-Plus Manager / Coordination Team and the Annex 1a (JRP Protocol) is not yet updated, amend the table accordingly and include a footnote to advise that the change was accepted, stating when this change was requested (if appropriate) and the date of acceptance.(see example below). Only changes to expect deliverables so authorised may be included.

Reporting using the JRP status table

- Ensure the JRP status table is up to date to the end of the reporting period
- For any deliverable overdue at the end of the reporting period add in bold in the “Actual delivery date“ column “overdue”
- Colour code all deliverables due by the end of the reporting period by highlighting the delivery dates in the “Delivery date as per Annex Ia” column, and reporting the JRP status at the end of the reporting period as follows:
 - Green: delivered on time
 - Yellow (*or other colour such as orange or turquoise if preferred*): delivered, but late
 - Red: overdue
 - Leave “not yet due” deliverables without any highlighted colour
- After the table, in bullet format, comment on:
 - All “overdue” deliverables
 - All deliverables that have been delivered, where the delay was more than 1 month

- o Any known or likely delays looking forward into the next reporting period forward

An example is shown below – though for brevity the table does not list all the rows of deliverables, and is shown in portrait rather than landscape (either format is acceptable). This example has fictional delivery dates, status and comments (start date of 1st June 2007, for a report submitted end October 2009 ...and with very mythical comments)!

Deliverable number	Deliverable description	Lead partner	Delivery date as per Annex Ia	Actual delivery date
1.1	KO meeting, held at NPL	NPL	June 07	June 07
1.2	Annual review meeting	NPL	Oct 07, Nov 08 Nov 09	Nov 07
1.3	Mid-term meeting	NPL	Nov 08	
1.4	Project end meeting	NPL	May 10	
1.5	Periodic and Interim reports and cost reports	NPL	Oct 07, April 08, Oct 08 April 09 Oct 09	Dec 07 June 08 Dec 08 June 09 Dec 09
1.6	Final report, including final impact statement and concluding cost report	NPL	May 10	
1.7	Dispute resolution mechanism (to be agreed at the KO meeting)	NPL	Nov 07	Nov 07
2.1	At least 300 characterised surfaces with known texture and chemistry distributed to partners accompanied with Data Sheets are to be produced (Material & Data Sheets)	NPL	May 09	Overdue
2.2	Protocol for producing at least 2 gel systems of known and controlled thickness/properties (Protocol)	NPL	May 08	Aug 08
2.3	Protocol for producing scaffold samples with controlled 3D structure for use by partners (Protocol)	NPL	Nov 09 ¹	
2.4	Paper on characterisation of protein adsorption on surfaces (Paper)	NPL	Jan 09	
3.1	Modify the high speed cell sorter for rare cell detection and sorting (Technical Note)	PTB	May 08	May 08
3.2	Flow cytometric measurement procedure to identify CEC, CPC, HSC target cells (Protocol)	PTB	Aug 08	Sept 08
3.3	Technical report on investigations concerning (physical, chemical, biological) influencing quantities and disturbing factors (Report) ²	PTB	Nov 10	

¹ Rescheduled from Jul 09 to Nov 09. Requested in Period 1 reporting and accepted by the iMERA-Plus Secretariat e-mail dated 13 March 2009

Notes related to deliverables in table above

D1.2 In this hypothetical case the deliverable was a month late, so is colour coded as late but delivered, but it does not require a specific explanation.

D1.5 In this hypothetical case the due date actually lists the end of the reporting period. For the Periodic, Interim and Final reporting the 38 days grace for delivery can be considered when colour coding and reporting status (so, for example an Interim report listed as due at the end of month X is not overdue until month X plus 38 days). This applies only to Periodic, Interim and Final reports as they are tied to specific time periods. Thus although the D1.5 deliverable all list delivery dates of due date +1 month they are coded green. In this example the due date actually lists the end of the reporting period (i.e. the 38 days are not built into the due date). Some JRPs have listed their periodic reporting this way, whilst other JRPs have built the days into the due date, in which the grace days would not apply. Note that from October 2009 the number of days grace was reduced from 45 to 38, due to changes in the Commission's reporting requirements.

D2.1 In this hypothetical case the deliverable is outstanding and a bulleted explanation is required.

D2.2 In this hypothetical case the deliverable has been delivered late and is colour coded as such. As it is late by more than one month a bulleted explanation is required

D2.3 and D3.3 Deliverables subject to approved changes, with the approval date of the change referenced in the footnote. Include a brief explanation

Examples of comments:

- Deliverable 2.1 overdue: The surface generating machine suffered a major failure, repair took approximately 2 months which delayed delivery of the samples until July 2008. All partners have agreed to accelerate their testing schedule to recover the lost time, except for the DCX samples which are anyway not needed until next year. However the late delivery of the XYZ samples will have a minor effect on the start of ask 4.2, but again there is sufficient slack in the schedule for 4.2 to finish on time. *Note: this example identifies a relatively minor delay; major issues may require reporting in more depth.*
- Deliverable 2.2 delivered but late by 3 months. Partner X switched resources to recover time on deliverable 2.1, resulting in late delivery of D2.2. However as the procedure is not needed until December there is no overall impact on the project.

Forward projection:

- Deliverable D 2.4: Looking forward we all expect deliverables to meet the due dates, except that it is now clear that it would be more sensible to finalise the Paper D 2.4 for

² New Deliverable. Requested by e-mail in July 2009 and accepted by the iMERA-Plus Secretariat e-mail dated 23 July 2009

submission after the results of Task 5.1 become available- thus we foresee a delay of about 3 months compared with the plan.