



Entering Project Claim Expenditure Items Guidance

Field	Options
Date of Expenditure*	The date that the expenditure was paid by the promoter
Supplier Legal Name*	The legal name of the supplier
Supplier VAT Number	The VAT number of the supplier
Invoice Number or Voluntary Labour Reference*	The Invoice Number or Voluntary Labour Reference NOTE: Contribution-in-Kind (CIK) can be Voluntary Labour/Land Donation etc.
Invoice Amount (Gross)*	The Gross Invoice amount (Invoice Amount including VAT)
Invoice Amount Ex VAT (Net)*	The Net Invoice amount (Invoice Amount excluding VAT)
VAT Amount on Invoice*	The VAT amount. If no VAT applies to invoice please enter "€0.00"
Total Invoice Amount Paid*	The invoice amount paid by the Promoter
LEADER Invoice Amount* (New field)	<p>This is the amount on the invoice that pertains to the LEADER Project. It will be either 1 or 2 below.</p> <ol style="list-style-type: none">Where the total invoice applies to the LEADER Project the LEADER Invoice Amount will be:<ul style="list-style-type: none">Invoice Amount (Gross) if Promoter not VAT RegisteredInvoice Amount (Net) if the Promoter is VAT RegisteredWhere some of the items on the invoice are not relevant to the LEADER project the LEADER Invoice Amount should not include these items
LEADER Eligible Amount*	<p>This is the amount of LEADER grant aid to be paid to the Promoter and will be:</p> <ul style="list-style-type: none">- Leader Invoice Amount * Actual Rate of Aid.- In all cases the LEADER Eligible Amount must not be greater than:- LEADER Invoice Amount * Actual Rate of Aid for the project.



Note

Please refer to the Operating Rules and relevant circulars for any amendments or updates to the above points.

Example 1

Promoter is not VAT registered, Invoice includes VAT and Actual Rate of Aid is 75%

The screenshot shows the 'Expenditure Claim Information' form in Microsoft Dynamics CRM. The 'General' tab is active, displaying the following data:

Date of Expenditure	16/03/17	Supplier VAT Number	1234
Supplier Legal Name	Mallow Organics	Invoice Amount Ex VAT (Net)	€813.01
Invoice Number/Voluntary Labour Ref.	1234	VAT amount on invoice	€186.99
Invoice Amount (Gross)	€1,000.00	LEADER Eligible Amount	€750.00
Total Invoice Amount Paid	€1,000.00	LEADER Invoice Amount	1,000.00
Actual Rate of Aid	75.00		

The status is 'Active'. A yellow callout box points to the 'LEADER Eligible Amount' field with the text: 'Please note the LEADER Eligible Amount (€750) is the LEADER grant amount to be paid to the Promoter – described in detail in above table (€1,000*75%).'

Example 2

Promoter is VAT registered, Invoice includes VAT, Actual Rate of Aid 75%

The screenshot shows the 'Expenditure Claim Information' form in Microsoft Dynamics CRM. The 'General' tab is active, displaying the following data:

Date of Expenditure	16/03/17	Supplier VAT Number	1234
Supplier Legal Name	Mallow Organics	Invoice Amount Ex VAT (Net)	€813.01
Invoice Number/Voluntary Labour Ref.	1234	VAT amount on invoice	€186.99
Invoice Amount (Gross)	€1,000.00	LEADER Eligible Amount	€609.75
Total Invoice Amount Paid	€1,000.00	LEADER Invoice Amount	813.01
Actual Rate of Aid	75.00		

The status is 'Active'. A yellow callout box points to the 'LEADER Eligible Amount' field with the text: 'In this example where the promoter is VAT registered, please note the LEADER Eligible Amount (€609.75) is calculated using the net amount (€813.01*75%).'

Example 3

Promoter not registered for VAT, Invoice has non-LEADER elements and Actual Rate of Aid is 50%

The screenshot shows the 'Expenditure Claim: Information' form in Microsoft Dynamics CRM. The 'General' tab is active, displaying the following data:

Field	Value
Date of Expenditure	16/03/17
Supplier Legal Name	Mallow Organics
Supplier VAT Number	1234
Invoice Number/Voluntary Labour Ref.	1234
Invoice Amount (Gross)	€22,335.00
Total Invoice Amount Paid	€22,335.00
Actual Rate of Aid	50.00
Invoice Amount Ex VAT (Net)	€18,158.54
VAT amount on invoice	€4,176.46
LEADER Eligible Amount	€7,685.00
LEADER Invoice Amount	15,370.00

Status: Active

Description	Quantity	Amount	Total
10 x Laptops (5 LEADER €6,695 & 5 non-LEADER €6,695)	10	€1,393.00	€13,390.00
1 x Table	1	€1,164.00	€1,164.00
1 x Desk Station	1	€7,241.00	€7,241.00
Subtotal			€18,158.54
VAT @ 23%			€4,176.46
Total Invoice Paid			€22,335.00
LEADER Invoice Amount			€15,370.00
LEADER Eligible Amount (€15,370*50%)			€7,685.00