

It is of utmost importance to properly fill in the partner report List of expenditures in Jems. You can find below some good and bad examples, with extra guidance.

1. For staff costs



ID	(a) Cost category	Investment no.	Procurement	Internal reference no.	Invoice no.	Invoice date	Date of payment	Description	Comment	(c) Total invoice value	VAT	(d) Declared amount	Currency	Conversion rate	Declared amount in EUR	(e) Attachments
R1.1	<input checked="" type="checkbox"/> Staff costs	N/A	N/A	12345		1/9/2023	25/9/2023	Sam Smith - Director - Sep23	50% FTE	7.232,00	0,00	3.616,00	EUR	1	3.616,00	Smith_S...
R1.2	<input checked="" type="checkbox"/> Staff costs	N/A	N/A	45689		1/10/2023	25/10/2023	Sam Smith - Director - Oct23	50% FTE	7.100,00	0,00	3.550,00	EUR	1	3.550,00	Smith_O...
R1.3	<input checked="" type="checkbox"/> Staff costs	N/A	N/A	258741		1/9/2023	25/9/2023	Barbara Bijou - Lawyer - Sep23	10% FTE	6.900,00	0,00	690,00	EUR	1	690,00	Bijou_Oc...
R1.4	<input checked="" type="checkbox"/> Staff costs	N/A	N/A	369741		1/9/2023	25/9/2023	Thomas Dupont - Coordinator - Sep23	100% FTE	4.800,00	0,00	4.800,00	EUR	1	4.800,00	Dupont_...
R1.5	<input checked="" type="checkbox"/> Staff costs	N/A	N/A	852963		1/10/2023	25/10/2023	Thomas Dupont - Coordinator - Oct23	100% FTE	4.820,00	0,00	4.820,00	EUR	1	4.820,00	Dupont_...



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R1.1	<input type="checkbox"/> Staff costs	N/A	N/A			1/11/2023	29/11/2023			36.000,00	0,00	36.000,00	EUR	1	36.000,00	
R1.2	<input type="checkbox"/> Staff costs	N/A	N/A				10/4/2030		(f)	75.000,00	0,00	75.000,00	EUR	1	75.000,00	
R1.3	<input type="checkbox"/> Staff costs	N/A	N/A			1/8/2023	19/10/2023	externalised project management		45.000,00	0,00	45.000,00	EUR	1	45.000,00	

Please do:

- Ensure that data is protected. The shield indicates that the item will only be visible to users given the right to view sensitive data (in the project privileges menu – very bottom, left of the page). You shouldn't remove the shield unless you have a real need for it. (a)
- Create one line per cost item, i.e., one line per employee and per month. (b)
- Pay attention to distinguish "total invoice value" and "declared amount" if the cost item needs to be prorated (e.g., in case a member of staff does not work full time on the project, or if part of the salary is ineligible because of e.g., sick leave subsidy or tax relief). (c) (d)
- Attach one file with the documentation that your controller needs (this could be the task assignment letter, work contract, payslip, proof of payment, etc.) (e)
- Name this supporting file adequately. (e)
- Fill in as many fields as possible, to avoid delaying the verification process with subsequent queries.

Please do not:

- Insert costs that belong to a different cost category. Staff costs are only for staff members employed directly by the partner organisation. In the example above, externalised project management does not belong to staff costs. The item should go under External expertise and services. (f)
- Group members of staff, or several months of working time for one partner. The table needs to show each working employee per month.
- Change the fixed percentage within one reporting period. Changes are only possible after the end of each period and require an updated task assignment document.
- Insert costs that haven't been paid yet.
- Insert incurred costs where the date of payment is after the project end date.
- Submit items without appropriately named supporting documentation.

2. For all other cost categories



ID	Cost category	(g) Investment no.	(h) Procurement	Internal reference no.	Invoice no.	Invoice date	Date of payment	(i) Description	(i) Comment	(j) Total invoice value	VAT	(k) Declared amount	Currency	Conversion rate	Declared amount in EUR	(l) Attachments
R1.6	External expertise ...	N/A	Project management	753951		4/10/2023	22/11/2023	From July 23 to Sep23		22.320,00	3.720,00	18.600,00	EUR	1	18.600,00	ProjMgt...
R1.7	External expertise ...	I2.1	Architecture & Desi...	357159		27/9/2023	7/11/2023	First designs for green roof	Investment I2.2 just started	25.000,00	4.050,00	20.950,00	EUR	1	20.950,00	Archi_I2...
R1.8	Equipment	N/A	Lab equipment	973164		10/10/2023	15/11/2023	UV lamp for lab experiments	Shared with the UV project (50%)	14.400,00	2.400,00	7.200,00	EUR	1	7.200,00	Lab.equ...



ID	Cost category	Investment no.	Procurement	Internal reference no.	Invoice no.	Invoice date	Date of payment	Description	Comment	Total invoice value	VAT	Declared amount	Currency	Conversion rate	Declared amount in EUR	Attachments
R1.4	Equipment	N/A	N/A			11/7/2023	7/11/2028	office printer		3.000,00	0,00	3.000,00	EUR	1	3.000,00	
R1.5	Infrastructure and ...	N/A	N/A			2/11/2023	10/10/2023		(m)	15.700,00	0,00	12.500,00	EUR	1	12.500,00	
R1.6	External expertise ...	N/A	N/A			16/5/2023	18/7/2023	team train trip to meeting		900,00	0,00	900,00	EUR	1	900,00	
R1.7	External expertise ...	N/A	N/A			2/11/2023	13/12/2023	done by PP2		3.254,00	0,00	3.254,00	EUR	1	3.254,00	

Please do:

- Make appropriate links to investment and procurement sections. (g)
- Make sure you fill in all information and add procurements above a contract value of €10,000 to the procurement tab. You will then be able to have a drop down that you can use in the List of expenditures tab. (h)
- Upload all documentation for the public procurement procedure in the relevant procurement section so it is available for everybody to see with each invoice.
- Make use of the fields that are offered. Providing information in the description and comment fields reduces the likelihood for clarification questions and speeds up the processing of your report. (i)
- Pay attention to distinguish “total invoice value” and “declared amount” if the cost item needs to be prorated (e.g., if only some of the invoice is allocated to the project, in case a piece of equipment is shared, or if VAT is recoverable). (j) (k)
- Attach one file with the documentation that your controller needs (this could be the purchase order, proof of delivery, invoice, proof of payment, etc.) (l)
- Name this supporting file adequately. (l)

Please do not:

- Claim items that belong to cost categories covered by the flat rate (e.g., office and administration, travel and accommodation). (m)
- Claim costs that you have not incurred (e.g., the good or service is not provided yet, or another partner incurred the cost).
- Group invoices or any other information.
- Claim costs that haven’t been paid yet.
- Insert incurred costs where the date of payment is after the project end date.
- Submit items without appropriately named supporting documentation.