

## **Ineligible Expenditure (Voucher Income and Expenditure Account)**

1. Any interests, or return on capital employed
2. Provisions for possible future losses or charges
3. Any Interest owed
4. Provisions for doubtful debts
5. Resources made available to a Grantee free of charge
6. Unnecessary or ill-considered expenses
7. Marketing, sales and distribution costs for products and services. The design and production of advertising material. Market research and market surveys that may be readily provided by the private sector.
8. Ill-considered entertainment and hospitality expenses.
9. Fees and penalties (including prompt payment interest)
10. Work permits & Work Visas
11. Redundancy costs
12. Relocation costs
13. Interview expenses
14. Subsistence payments to visiting personnel who are not on the payroll of the Institute.
15. Membership fees & Subscription unless vouched as research requirement.
16. General stationary
17. General office equipment, monitors, projectors, phones, tablets, memory sticks, personal devices, gadgets and charges or billing for such devices.
18. Personal computers unless a vouched research requirement
19. Overhead charges against voucher funding
20. Provision of workspace
21. Un-vouched Petty Cash items
22. Items detailed as Miscellaneous or General
23. Travel & expenses outside of the EU.
24. Travel & expenses where the destination, duration and activity is not research based.
25. Company start-up costs, business plans, business strategies, economic appraisals, costs analysis & general business consultancy
26. Indirect costs such as bench fees & flat rate charges
27. Salary supplements, awards or bonus payments to staff
28. Pay Costs not in line with Financial Emergency Measures in the Public Interest (FEMPI) acts.
29. No part payment of invoices unless agreed in advance.
30. Gift Vouchers.

### **Financial Ledgers:**

The financial ledgers for this project must contain the following:

- Transaction Number
- Transaction Date
- Supplier name
- Description
- Amount
- Approver/ purchaser
- Category of expenditure