

Ineligible Expenses – Equipment and Supplies



Equipment and supplies ineligible expenses include but are not limited to:

- Insurance costs for equipment and research vehicles
- Space/facilities rentals
- Construction/renovation costs
- Non-research related supplies (i.e. office supplies)

Important: Claims which include eligible stationery and office supplies must include a detailed justification.

Ineligible Expenses – Computers and Electronics



Computers and electronic communication ineligible expenses include but are not limited to:

- Monthly connection or rental costs of telephones
- Connection or installation of communication lines
- Home internet charges
- Software purchases must be specialized and cannot be “off the shelf” purchases and must include adequate justification

Ineligible Expenses - Hospitality



Hospitality ineligible expenses include but are not limited to:

- Alcoholic beverages
- Entertainment costs

Note: Allowable hospitality expenses relate to assemblies that aid and contribute to the achievement of research objectives such as meeting with partners and stakeholders.

Ineligible Expenses - Other



Other ineligible expenses include but are not limited to:

- Education related costs such as thesis preparation, tuition and course fees leading up to a degree
- Costs for preparation of teaching materials
- Regulatory compliance costs including ethical reviews, biohazards, environmental assessments, etc.
- Professional training or development costs (includes license renewals where the claimant personally benefits)
- Costs related to staff recognition and awards
- Monthly parking fees for vehicles, unless specifically required for field work
- Regular clothing
- Patenting expenses

Ineligible Expenses – Other Cont'd



Other ineligible expenses continued:

- Basic services such as heat, light, water, compressed air, distilled water, vacuums and janitorial services supplied to all laboratories in a research facility (indirect costs)
- Costs of moving a lab

Gratuities charged to Tri-Agency grants must meet the following criteria:

- Gratuities cannot exceed 20%
- Gratuities must be receipted or adequately justified

Tithing fee charges (i.e. shared expenses in labs) are allowable with specific requirements:

- Formal agreements between departments and researchers must exist and agreements must be consistent across campus
- A clear method of calculation must be used
- The Principal Investigator's authorization must be obtained prior to charging tithing fees to Tri-Agency grants

A **Standard Tithe Agreement** template can be found under the Researchers tab on the Financial Services website.

Principal Investigators must adhere to final approved budgets for all Tri-Council projects.

For some projects, budgeted items are very specific and deviations must be pre-approved by the Tri-Council or affiliated agencies (e.g. NSERC Research Tools and Instruments grants, Mitacs internships, etc.)

Research financial reports are available in FAST. Principal Investigators and authorized delegates are asked to review their research transactions on a regular basis and monitor project balances.

Training resources on research reports are available in the **Learning Catalogue** on the Financial Services website.

Consequences of Misused Funds



Consequences of misused funds may include the following:

Ineligible costs

Requires reimbursement by the grant holder

Frequent ineligible costs

Freeze or terminate grant funds

Fraudulent use of funds

Legal authorities

Tri-Council Contact Information



For additional details, please visit the Tri-Council websites:

- NSERC: <http://www.nserc-crsng.gc.ca>
- SSHRC: <http://www.sshrc-crsh.gc.ca>
- CIHR: <http://www.cihr-irsc.gc.ca>

Refer to the **Tri-Council Expense Eligibility and Documentation Guide** for specific contact details.

How may we help you today?



Contact us:

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Hours: Monday – Friday
Open 8:00 am – 4:00 pm



**To learn more or to review additional
Training Resources
visit the [Financial Services Training](#) page**