



Canadian Institutes of  
Health Research

Instituts de recherche en  
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Natural Sciences and Engineering  
Research Council of Canada

Conseil de recherches en sciences  
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Social Sciences and Humanities  
Research Council of Canada

Conseil de recherches en  
sciences humaines du Canada

## List of Eligible and Non-eligible Expenses for Stationery and Office Supplies

### General Rule

Funding agencies expect institutions to assume the indirect costs and general expenses of the research project. Grant funds are used to cover the **direct costs** of research, including costs that would not have been incurred if the research project had not been undertaken. Funds cannot be used to pay for general expenses such as costs associated with office accessories normally already provided for institution staff.

The funds must be used effectively and economically, and the expenses must be essential to the research supported by the grant.

It may be concluded that an expenditure on supplies is admissible if they are not part of the “basic equipment” of the institution’s academic and research mission and if they are not normally provided for institution staff. Moreover, the recipient must provide a justification of how those supplies are essential and directly related to his/her funded research activities.

Equipment and Supplies	Examples of Eligible Expenses
Expenditures on research equipment and supplies, as well as costs of training staff who will use the specialized instruments or facilities, are eligible.	Laboratory notebooks
	Paper used for laboratory operations in the context of a funded research project (correspondence with clients, printing of results)
	Stationery used for data collection, questionnaires, workshops and seminars
	Printing of an equipment user manual for a new researcher or assistant working on the funded research project
	Printing of e-journal articles relevant to the research project
	<b>Examples of Ineligible Expenses</b>
	Office accessories for laboratory employees, researchers and students (paper clips, pens, file folders, writing pads, ring binders, day planners, wastebaskets)



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Dissemination of Research Results	Examples of Eligible Expenses
<p>Costs associated with the dissemination of findings (i.e., through traditional venues as well as videos, CD-ROMs, etc.) are eligible, as are costs of preparing a research manuscript for publication.</p>	<p>Paper and ink cartridges for printing of different manuscript versions</p>
	<p>Research-related paper documents, posters and pamphlets distributed to conference, workshop and focus group participants</p>
Services and Miscellaneous Expenses	Examples of Eligible Expenses
<p>Costs for the purchase of books or periodicals, specialized office supplies, computing equipment and information services <b>not formally provided</b> by the institution to all academic and research staff are eligible.</p> <p>The funding agencies note that certain miscellaneous education-related expenses, such as costs of thesis preparation, tuition and course fees and costs associated with the preparation of teaching materials, are ineligible.</p>	<p>Special paper or writing tools required for the research project</p>
	<p>Laboratory notebooks or special binders in which to archive research project data</p>
	Examples of Ineligible Expenses
	<p>Paper used by students to print different versions of their dissertation or thesis</p>
	<p>Paper used to prepare course notes</p>
<p>Filing cabinets and hanging files</p>	