



Guidelines For Non-Allowable Expenses in Internal Research Grants – Qatar University

2027



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1. Guidelines for the Expenditure of Internal Grants

All expenditures related to internal research grants are subject to the University's approved financial and administrative policies. Disbursement must serve the approved objectives of the research grant and be conducted in accordance with the highest standards of efficiency and financial governance.

All expenditures must meet the following conditions:

- Be directly, specifically, and demonstrably linked to the approved objectives and scope of the research grant.
- Be incurred within the approved grant implementation period and within the same fiscal year; under no circumstances shall any financial balances be carried forward to a subsequent fiscal year.
- Be included within the approved budget and must not create any financial commitment exceeding the value of the approved grant.
- No reallocation of budget line items shall be made without obtaining approval.
- Prior approval must be obtained before committing to any expenditure, in accordance with the University's approved official channels and procedures. Any financial commitment made without prior approval shall be deemed non-allowable and non-reimbursable.
- Be supported by approved official documentation that is complete and subject to audit and review at any time.
- Not be duplicated or charged to another research grant.
- Not be fragmented or split for the purpose of circumventing delegated authority limits or approved approval requirements.

The University reserves the right to review all expenditures and to reject or recover any expenditure that is not proven to be compliant with these controls or with approved policies, even if it has been previously disbursed or approved.

Responsibility for Compliance and Oversight:

The Lead Principal Investigator bears full responsibility for compliance with the approved financial and administrative policies governing internal research grants, as well as for the legitimacy of all expenditures related to the research grant. Approval of any expenditure request by the Lead Principal Investigator constitutes an acknowledgment that such expenditure is necessary, justified, and directly related to the

approved objectives of the grant. Inclusion of an item in the approved budget or its preliminary approval does not exempt it from subsequent review in accordance with the University's applicable policies and regulations.

2. Budgetary Limits for Internal Research Grants

In addition to the general expenditure controls, certain budget categories are subject to specific caps that must be adhered to during budget preparation and throughout the implementation of research activities, as follows:

- **Travel Expenses:**
The total amount allocated for travel expenses must not exceed **20%** of the approved annual budget of the grant.
- **Publication Expenses:**
The total amount allocated for publication costs must not exceed **10%** of the approved annual budget of the grant.
- **Miscellaneous Expenses:**
The total amount allocated under the miscellaneous expenses line item must not exceed **5%** of the approved annual budget of the grant.

Compliance with these caps is a prerequisite for budget approval. The mere availability of an allocation within the specified cap does not automatically justify approval of the expenditure unless it fully complies with all approved controls and conditions set out in these regulations.

3. Non-Allowable Expenses (Personnel-Related)

No costs or financial entitlements related to individuals shall be charged to internal research grants. This includes, but is not limited to, the following:

- Salaries, honoraria, or allowances for faculty members, administrative staff, research offices, or any individual engaged under an employment contract with the University, regardless of the nature of the assigned duties.
- Bonuses, incentives, or financial awards, whether based on performance or merit.
- Fundraising activities or any activities that are not directly related to the implementation of the approved objectives of the research grant.

- An individual may not be hired for more than one research grant during the same time period.
- Appointment of, or payment of any financial entitlements to, any individual who has a direct or indirect personal or financial relationship with the Lead Principal Investigator or any of the team members which constitutes a conflict of interest, including—but not limited to—the spouse, children, or first- or second-degree relatives, unless such relationship is disclosed and prior official approval is obtained in accordance with the University’s approved policies.
- Payment of any financial entitlements to research assistants or personnel working on the grant for work periods performed outside the State of Qatar, unless this is explicitly and formally approved in advance under the grant’s terms and official procedures.
- Payment of any financial entitlements for work periods carried out prior to the issuance of official appointment approvals or before the official approval date of the research grant.
- Any personnel-related financial commitments that have not been approved in advance in accordance with the University’s approved policies, regulations, and procedures.

Academic, scientific, or administrative supervision shall not constitute a justification for the payment of any additional financial compensation unless such compensation is explicitly and formally approved in writing within the terms of the approved grant. A conflict of interest is defined as any situation that affects, or may potentially affect, the impartiality or integrity of decisions related to the research grant. Any actual or potential relationship or interest must be disclosed at the time of grant application or during the implementation of activities related to the research grant.

4. Non-Allowable Materials, Supplies, and Equipment Expenses

The costs of Materials, Supplies, and Equipment shall not be allowable under internal research grants in the following cases. Any expenditure falling under these categories shall be deemed non-allowable and non-reimbursable. This includes, but is not limited to, the following:

- Equipment, devices, and their accessories intended for personal or general office use that are not directly and specifically linked to the approved objectives of the research grant, including—but not limited to—computers (laptops and desktop computers), mobile phones of all types, tablets, printers, cameras, projectors, and computer accessories such as headphones or similar items.
- General office supplies and materials that constitute routine office requirements and are not used exclusively for the implementation of approved research activities under the grant.

- Purchase of any equipment or devices that are already available for use within the University's facilities or laboratories, or that can be provided through the University's subscriptions or institutional resources, unless a specific research need is demonstrated and the lack of an alternative is justified.
- Purchase of equipment, devices, or materials that are not directly and specifically related to achieving the approved objectives of the research grant.
- Shipping or delivery costs for equipment to or from any destination other than the delivery location approved in the purchase request, unless prior written approval is obtained in accordance with the approved procurement policies and procedures.
- Purchase of high-value, heavy equipment with a long operational lifespan during the final six months of the research grant period, unless prior written approval is obtained in accordance with the University's procurement policies and procedures, supported by a justification demonstrating the actual need to use the equipment during the remaining grant period.
- Purchase of other equipment and devices during the final three months of the research grant period, unless prior written approval is obtained in accordance with the University's procurement policies and procedures.
- Any commitment to purchase equipment or assets without adherence to the University's approved procurement procedures and official approval requirements.

5. Non-Allowable Travel Expenses

The following costs are not allowable under internal research grants at Qatar University. Any expenditure in violation of these provisions shall be deemed non-allowable and non-reimbursable. This includes, but is not limited to, the following:

- Research assistants are not permitted to travel under internal research grants. Any travel request submitted for this category shall be non-allowable, even if a travel budget line item is included in the approved budget.
- Travel that is not directly related to the research grant, including personal trips combined with work-related travel, and any expenses that are not clearly and directly linked to the approved research activity.
- Any costs incurred outside the Qatar University Human Resources packages outlined in the HR-11 form.

- Any costs related to student travel, except those processed in accordance with Student Affairs procedures.

All travel costs must be necessary, justified, and directly related to the approved objectives of the research grant. Any expenses that do not meet these criteria shall be considered non-allowable, even if they are included in the approved budget. The mere presence of a travel budget line item in the approved budget does not automatically justify the approval of any travel expense unless all approved conditions and controls are fully met.

6. Non-Allowable Textbooks, References and Publication Expenses

The following costs related to books or publications shall not be charged to internal research grants. This includes, but is not limited to, the following:

- Textbooks, course materials, or any teaching-related materials associated with instruction or course development, whether in print or electronic format, including general references that are not used exclusively for the implementation of approved research activities under the research grant.
- Membership fees related to publishing or access to journals, platforms, or any fees intended to obtain publication discounts or general benefits that are not directly linked to an approved research output.
- Costs of promotion, advertising, or marketing of research outputs or publications.
- Reprinting costs or printing additional hard copies of articles or books for distribution or hospitality purposes.
- Publication fees where a clear and explicit acknowledgment using the approved verbatim for Qatar University internal research grant support is not included in the published research output.
- Any publication costs that are not directly related to the approved research outputs of the grant, or that cannot be justified as a research necessity within the scope and implementation period of the grant.
- Any item that can be covered under other budget line items or through other institutional resources (Qatar University, Qatar National Library, or others). Misclassifying such items under the publication or books budget line for the purpose of approval shall constitute a violation of these controls.

Payment of Article Processing Charges (APCs) is permitted only if they are directly linked to a research output resulting from the approved grant, include the required acknowledgment of support from Qatar University's internal research grant, and fully comply with all prior approval and documentation requirements in accordance with the University's applicable policies and regulations.

7. Non-Allowable Miscellaneous Expenses

No costs may be charged under the budget line item titled "Miscellaneous" or under any general or non-specific category within internal research grants at Qatar University, unless such costs are clearly and explicitly detailed in the approved budget and justified in alignment with the approved objectives of the research grant. Any generic or insufficiently detailed budget line intended to pass expenditures that violate these controls shall be deemed non-allowable and non-reimbursable. This includes, but is not limited to, the following:

- Any expenses that are not directly, specifically, and demonstrably linked to the approved objectives and scope of the research grant.
- Expenses of a personal or social nature that do not serve the implementation of the approved research activities.
- Any fees or costs resulting from administrative errors, procedural delays, or non-compliance with the University's approved financial policies and regulations.
- Fines, penalties, late fees, or any form of financial sanctions, regardless of the reason.
- Any financial commitments created without obtaining prior official approvals from the competent authorities, even if they are related to the nature of the grant.
- Expenses that were not explicitly included in the approved budget, or that were included under a general heading without sufficient detail explaining their nature, justification, and purpose.
- Costs related to the preparation and writing of research project proposals, or any activities undertaken for the purpose of submitting a grant application prior to its approval.
- Expenses incurred outside the approved grant period, prior to its official start date, or after its expiration.
- Duplicate expenses, or expenses that have been or could be covered by another grant or through the University's institutional resources.
- Any attempt to reclassify or rename expenses for the purpose of bypassing expenditure controls or approved approval requirements.

The following expenses are not eligible for funding under any budget line. This list is indicative and not exhaustive:

- Membership or subscription fees for professional or scientific associations (Society Membership).
- Training courses, workshops, seminars, or internship programs for members of the research grant team, regardless of the mode of delivery.
- Incentives, gifts, symbolic rewards, or shopping vouchers, or similar items, whether for participants or grant team members.
- Costs of food, hospitality, or entertainment, including working meals or refreshments.
- Advertising, promotion, or marketing costs, including media advertisements or design services.
- Subscriptions that fall outside the approved duration of the research grant, extend beyond the end of the grant period, or do not directly support the implementation of the research activities.
- Fuel or transportation costs of a personal nature under internal research grants, including—but not limited to—fuel for private vehicles, daily commuting costs to and from the workplace, vehicle maintenance, insurance, parking fees, or traffic fines.

The inclusion of a **lump-sum** amount under the “Miscellaneous” budget line item without a detailed explanation of its nature and intended use constitutes a clear violation of these controls.

In the event of any ambiguity or lack of clarity in the description or classification of any expense listed under the “Miscellaneous” budget line, such expense shall not be approved until sufficient justification is provided and the required approvals are obtained in accordance with the University’s regulations and procedures.

8. Non-Allowable Information Technology Services (ITS) Related Items

No ITS-related costs shall be charged to internal research grants at Qatar University without prior approval. Any expenditure in violation of these provisions shall be deemed non-allowable and non-reimbursable. This includes, but is not limited to, the following:

- Subscriptions to databases, electronic platforms, technical systems, or any access services (access/licenses) that can be provided through the University’s institutional resources or central subscriptions. Temporary unavailability shall not be considered a justification for charging such costs to the grant.

- General software licenses or programs intended for office, administrative, or general educational use, or any software that is not used exclusively for the implementation of approved research activities under the grant.
- Communication, meeting, or electronic collaboration systems or tools (such as virtual meeting platforms or team management tools), unless they constitute an essential and clearly defined component of the approved research methodology and have received prior approval.
- Costs related to the development, design, or maintenance of websites or digital platforms of an informational, promotional, or institutional nature, or that do not directly support the implementation of the approved research activities.
- Costs of technical support, maintenance, periodic updates, or service contracts for systems or software, unless approved in advance and directly and specifically linked to the implementation of the research grant.
- Any systems, software, or technical tools whose benefits extend beyond the approved duration of the research grant, or that provide general institutional or personal benefit exceeding the scope and objectives of the grant.
- Any technical costs that were not procured or contracted in compliance with Qatar University's official purchasing and approval procedures, including approvals related to information technology and procurement.
- Any technical costs that can be covered under other budget lines or through the University's institutional resources. Misclassifying such costs under the information technology budget lines for the purpose of approval shall constitute a violation of these controls.
- Any software, hardware, subscriptions, cloud services, license renewals, specialized technical equipment, or systems requiring integration with Qatar University's IT environment must be obtained with prior written approval from the Information Technology Services Department.

Any ITS-related costs must be necessary, justified, used exclusively for the implementation of the approved research activities, not available through the University's institutional resources, and must receive all required prior approvals in accordance with the University's applicable policies and procedures.

Failure to coordinate with and obtain prior approval from ITS shall constitute sufficient grounds for non-approval of the expenditure.