

MEMORANDUM

TO: All NSERC Account Holderse

FROM: Sue Michaud
Research Accountant

DATE: 23 November 1998

The following is an updated summary of expenses which can and cannot be charged to NSERC accounts.

Please keep the information for your records in order to assist you in determining whether an item is permissible under NSERC guidelines.

**POLICIES ON ELIGIBLE AND INELIGIBLE
EXPENSES FOR NSERC GRANTS**
TAKEN FROM RESEARCHER'S GUIDE SEPTEMBER 1995

1. ELIGIBLE COSTS

A) Salaries

- salaries to graduate and undergraduate students, research associates, technicians, programmers etc. (Graduate students - minimum N/A, maximum \$15,000)
- salaries to postdoctoral fellows for up to two years (minimum \$22,900, maximum \$27,500)
- consulting fees
- stipends to visiting researchers not eligible for NSERC funding, for a period of up to three (3) months and to a maximum of \$2,000 per month

B) Travel Expenses

- reasonable out-of-pocket expenses may be paid for the grantee, for students working with the grantee, for research personnel employed by the grantee, or for colleagues working with the grantee, for trips (international or national) of less than three months in duration
- travel costs to conduct field work
- travel costs to attend research-related conferences and symposia
- travel costs to collaborate or consult with peers for periods up to three months
- travel costs for visiting researchers including transportation, accommodation and meals for periods up to three months
- travel costs for students, research assistants, etc., who travel for research-related purposes
- travel cancellation insurance

Travel Claims

- Individual travel claims must be prepared for each trip by each traveller claiming expenses from an NSERC grant. For claimants other than the grantee, the affiliation with the grantee's research group must be indicated. Only travel costs directly related to NSERC-supported research can be charged to NSERC accounts.
- Claims must include the following information:
 - the purpose of the trip
 - the persons or organizations visited and the dates of each visit
 - details of daily claims for expenditures relating to those visits
 - details of any vehicle used, kilometrage, and destination
 - **original receipts such as detailed hotel bills, car rental agreements and air fare ticket stubs (invoices and credit card slips are not valid receipts)**

- the claimant's signature certifying that **all expenditures listed on the claim are for purposes for which the grant was awarded**, that the charges included have

not been claimed from other organizations, and that reimbursements for expenditures received from other organizations will be disclosed to the university.

- Travel claims must also conform to the standard travel policies and procedures of the grantee's university and **must** be countersigned by the department head or dean.

C) Sabbaticals

- transportation expenses (one return trip) to and from the sabbatical location
- transportation costs for research equipment or material to and from the sabbatical location
- direct research expenses, including research assistance and field work expenditures
- conference travel during a sabbatical

D) Computers and Electronic Communications

- computers, modems, and software (directly supporting NSERC-funded research).
- data lines permitting numerical communications within the university premises to the central university computer

E) Equipment Purchases and Maintenance

- travel costs to visit manufacturers to select major equipment purchases
- brokerage fees for research equipment
- purchase of the equipment funded, including transportation costs
- extended warranty for equipment
- staff training for equipment use
- maintenance and operating costs of equipment purchased with NSERC funds. This does not apply to equipment purchased with NSERC Equipment Grant funds.

NOTE: All equipment and material purchased or collected with NSERC grant funds belong to the UNIVERSITY and NOT to the individual grantee.

F) Miscellaneous

- typing/inputting charges for research manuscripts
- page charges for publication in research journals
- office supplies directly used in the research program or project
- advertising costs for recruiting research personnel

NOTE: NSERC DOES NOT PERMIT OVEREXPENDITURES OR COMMITMENTS AGAINST FUTURE YEARS' FUNDING. ACCORDINGLY, NO NSERC ACCOUNTS ARE TO BE OVERSPENT.

2. INELIGIBLE COSTS

A) Salaries

- salaries paid for teaching or other duties not related to research, such as teaching assistants
- severance and separation expenses
- consulting fees to other NSERC grantees or to researchers outside Canada
- salaries to postdoctoral fellows beyond a two-year period
- honoraria for guest lecturers
- salaries of secretaries and administrative staff
- salary payments to graduate students who hold NSERC postgraduate scholarships

B) Travel Expenses

- travel to interview students or trainees
- travel for students or the grantee to defend or present thesis results
- interview expenses for graduate students or trainees
- first-class or business class travel
- trips to the home university during a sabbatical leave
- transportation costs of research personnel to and from a grantee's sabbatical location
- transportation costs of personal belongings
- living expenses during a period of sabbatical leave, whether at home or at the sabbatical location
- **passports, visas, immigration fees, and the like**
- **costs of immunization and medications**
- **health insurance costs**

C) Equipment

- maintenance and operating costs for equipment purchased on an NSERC Equipment Grant

D) Indirect or Overhead Expenses

- basic facilities, including utilities such as heat, air conditioning, light, cleaning, waste disposal, water and other utilities
- purchase, repair or maintenance of office furniture, equipment and supplies
- special administrative charges such as library surcharges or fines
- **telephone installation, purchase and monthly rental**
- building renovation or expansion

- **insurance costs including:**
 - **insurance for equipment**
 - **life insurance**

- **computer or equipment insurance required for use away from the University**

E) Personal Benefits

- teaching relief
- **clothing**
- **vaccinations or medications for personal use**
- child care or babysitting expenses (except to enable a nursing mother to attend a conference)

F) Miscellaneous

- education-related costs such as thesis preparation, tuition and course fees
- **membership fees**
- **subscriptions and books available in the university Library or by inter-library loan**
- book printing costs
- **monthly or connection charges for access to the university local area network**
- telephone lines
- communication links from a researcher's home
- monthly parking fees for a vehicle
- office furniture and equipment, including such items as computer tables, photocopiers, fax machines, filing cabinets, shelving, and the like
- waste disposal, including the disposal of radioactive or hazardous wastes from research projects
- the organization of conferences or symposia from a Research Grant
- contributions to "pooled" expenses from which no direct benefits to the grantee's research are obtained
- transfers to other researchers
- transfers to non-NSERC accounts
- patent costs
- voice mail, cellular phone rental or purchase

Sue Michaud
November 22, 1995