Vice-President of Research and Innovation

Research Partner Network

**In-Kind Contribution example Ideas for Research Applications – Overview and Valuation**

\*\*\*The purpose of this document is to provide ideas for researchers about some potential in-kind contributions that may be included in a research project proposal. This is not an exhaustive list. This is also not a formal policy document and every item, their eligibility and valuation should be confirmed with the Sponsor agency. If there are any questions please reach out to your [Research Partner](https://www.ualberta.ca/research/services/contact/research-partner-network.html).\*\*\*

In-Kind contributions are non monetary resources that partners, sponsoring organizations and/or the grantee’s institution provide to support the project. They are normally considered essential to the research or research-related activities and could be in the form of cash-equivalent goods or services, which would otherwise have to be purchased with project funds.

Sources of Eligible In-Kind Contributions (check the sponsor guidelines to ensure the source is eligible for in-kind and cash contributions):

* Host Institution
* Other Academic Institutions
* Philanthropic Foundations
* Departments and agencies of the federal, provincial, territorial or municipal Government
* Crown Corporations
* Private sector
* Not-for-profit organizations
* Community organizations
* Labour organizations
* Individuals

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| **Type of Expense** | **Examples** | **Comments** | **Valuation Approaches** |
| Space/Facilities | * Meeting rooms * Donated Office Spaces (at institution or partner site) * Internal costs for use of specialized equipment facilities * Internal rates for logistical support, food, and lodging for University personnel working on company premises or on field work * Display table at a convention or conference * Waived venue fees | * Should only include space or facilities for which a fee is usually charged. This includes space given as part of your employment (eg. Office) * The Value of donated meeting rooms should be calculated at rates charged to staff; not to non-university clients | * Check with Institution’s facilities for their rates - contact the department/faculty where the space is held * Inquire with the organization for their rates * Check with convention/conference rates |
| Equipment, materials and supplies | * Computers or computer equipment * Specialized computers (eg. Scanners) * Access/use of specialized equipment * Donation of materials (eg. Books, samples, lab materials, office supplies, print supplies, printing services) | * There should normally be a charge for the use of this equipment * Not typically eligible are the development costs or items at list or discounted price * Rental equivalents exceeding accepted values had the equipment been donated or sold are also not typically eligible * NOTE: donated equipment becomes the property of the academic institution at the completion of the project * Excluded is a product under study in a clinical trial if it is the industry partner’s product | * Donated (used) should be at fair market value[[1]](#footnote-1) or company book value * Donated (new) should be at selling price * Loaned items should be on rental equivalent based on depreciation * Check with [Procurement](https://www.ualberta.ca/finance-procurement-planning/procurement/index.html) for rates, preferred supplies, etc. * Internet search for average rates |
| Software, databases, survey platforms | * Purchasing licenses * Development cost of new software and technologies * Research Data Management Support * Access to unique databases * Access to Data Repositories * Cost of training and support of software * Costs of collecting and archiving data * Access to existing code or code libraries for reuse | * Software licenses should not already be provided by the institution * Routine software costs are not eligible * The Database must remain in the public domain * The data should be critical to the project | * Check with [Procurement](https://www.ualberta.ca/finance-procurement-planning/procurement/index.html) for rates, preferred supplies, etc. * Check with data repositories for their rates * Check with UofA [Data Management](https://www.library.ualberta.ca/research-support/data-management), otherwise check with the rates of any outside providers * Internet search for average rates |
| Professional, technical analytical services | * Consulting, technical expertise related to the project * Knowledge transfer support * Graphic Design * IT support * Multimedia work (filming, photography, etc) | * Should normally have a charge and not provided by the institution | * [IST Research Computing](https://www.ualberta.ca/information-services-and-technology/research-computing/index.html) Support at the UofA * [Arts Resource Center](https://arc.arts.ualberta.ca/) (for FOA) * Consult internet for average costs of professional, technical support services * Consult with service provider for their rates * Check with [Procurement](https://www.ualberta.ca/finance-procurement-planning/procurement/index.html) for rates, preferred supplies, etc. |
| Salaries | * The salary, or portion of, for personnel employed by partner who are devoting time that is outside of their normal occupational activities * Project Manager who is devoting time that is outside of their normal activities * Research Support staff who are devoting time that is outside of their normal occupational activities * Actual costs to the institution for release time from teaching duties (eg. Cost of hiring a sessional instructor) | * Not typically eligible include salary and costs of administrative staff, management activities not directly related to project, salary overheads, and external charge-out or consultant rates * Not typically eligible are payments to the project director, co-applicants or collaborators as consulting fees or honoraria * The salary costs for employing experts with regards to the Tri-Council is typically a maximum of $80 unless a justification for higher is provided * Not typically eligible are the Academic salaries | * Inquire with the partner organization for the salary rates of the personnel contributing their time to the project * Consult your faculty and department |
| Partner Remunerations | * The salary, or portion of, for personnel employed by partner who are devoting time that is outside of their normal occupational activities * Advertising in a Partner Publication | * Not typically eligible are payments to the project director, co-applicants or collaborators as consulting fees or honoraria | * Check with partners for their advertising rates * Inquire with the partner organization for the salary rates of the personnel contributing their time to the project |
| Travel | * Reasonable out-of-pocket travel and subsistence expenses related to the project * Use of Air Miles points * Conference registration fees; or proportion of, if only part of the conference focuses on topics related to the project * Partner organizations paying for the travel of their employees to project related activities | * These are ineligible if the travel and subsistence fees are not related to the project | * Consult partner organization for the travel costs they are paying for |

Sources:

[SSHRC Guidelines for Cash and In-Kind Contributions](https://www.sshrc-crsh.gc.ca/funding-financement/policies-politiques/cash_inkind-especes_en_nature-eng.aspx)

[CIHR In-Kind Contributions](https://cihr-irsc.gc.ca/e/3758.html)

[NSERC Justification for In-Kind Contributions](https://www.nserc-crsng.gc.ca/OnlineServices-ServicesEnLigne/instructions/101/alliance_eng.asp#justification) in Alliance Grants

1. “Fair market value” is [defined](https://www.sshrc-crsh.gc.ca/funding-financement/policies-politiques/cash_inkind-especes_en_nature-eng.aspx#a5) as the agreed-upon price in an open and unrestricted market between knowledgeable and willing parties who are dealing at arm’s length and who are fully informed. The fair market value is the price an institution would be expected to pay in such circumstances, after normal and educational discounts. [↑](#footnote-ref-1)