

PARTNERSHIP CONTRIBUTIONS IN RESEARCH GRANTS: GUIDE

The purpose of this document is to support researchers and grant officers in the preparation and administration of grants that involve in-kind and/or cash contributions from Bishop's University.

Please note that the eligible expenses vary between granting agencies. Please ensure that you have consulted the most recent guidelines for your granting agency – we've included links at the end of this document.

What is the difference between an “in-kind contribution” and a “cash contribution”?

In-kind contributions are **non-monetary goods or services** provided by the grantee's institution or by partners that support the project. In French, in-kind contributions are described as “en nature”.

In-kind contributions:

- Represent cash-equivalent **goods and services** necessary for the success of the project which, if not donated, would have to be purchased with project funds.
- Must be eligible expenses under the grant program
- Do not involve the exchange of cash, and are not reimbursable
- Can be measured at fair market value (see exceptions below)

In-kind contributions can include:

- Donated equipment or materials
- The time of a faculty or staff member who is under contract with the institution or partner
- The time of a community member or other type of volunteer
- Use of facilities, space, or equipment
- Access to a specialized database or dataset
- Discounts from vendors

Cash contributions are expenses for the direct costs of research and/or research-related activities that directly relate to the objectives of the grant. In French, cash contributions are described as “en espèce”. Depending on the agency, cash contributions can include:

- The cost of course releases
- Travel grants (competitive)
- Publication grants (competitive)

Note that the **allocation** of course releases is governed by the Collective Agreement. Teaching loads already consider the amount of external funding. Unless authorized by Joint Committee, including the cost of course releases as a cash contribution (or even as a direct cost) does **not** entitle the recipient to course releases above and beyond what is specified in the collective agreement.

As a rule of thumb, if the contribution involves “writing a cheque” it counts as a cash contribution. For instance, if BU is paying to rent a bus for a conference, it should show as an expense for the busses and a cash contribution from BU. Conversely, using BU-owned golf carts to transport attendees between the campus and the golf course **would** count as an in-kind contribution.

Examples of How to Calculate In-Kind Contributions

Note that these examples may not be relevant to all granting agencies.

TIME: If the contribution involves an individual’s **time**, estimate how many days the person will spend on the project and multiply by an estimate of the person’s daily salary. Some programs use a set rate (e.g., \$75/hour for professionals) whereas others ask you to calculate this rate by adding 18% to the annual salary and dividing by 240. Examples of daily salary estimates are provided in the Table at the end of this document.

Example: Your project requires a Research Officer to spend about 35 hours (5 days) over two months organizing Knowledge Mobilization activities. This service would represent an in-kind contribution from BU of \$280 (5 d x \$56/day).

SPACE: If the project will be using BU facilities, the in-kind contribution will be the product of the daily rate specified in the Table and the number of days. For partners, ensure that you are using any published rates for rental of their space.

Example 1: You are organizing a 2-day conference, and will be using 2 classrooms and Centennial Theatre. The University has agreed to allow the classroom use for free, and is charging the internal rate of \$700/d plus technician charges (totalling \$210) for the use of Centennial. This rate is considerably lower than the external rate. The in-kind contribution from Bishop’s University would be \$1000, because most grant agencies require that you use the INTERNAL RATE to calculate in-kind contributions.

Example 2: You are budgeting for a post-doctoral fellow to spend a year working at BU. the University agrees to provide the person with shared office space, representing an in-kind contribution of \$486 ($\$108/\text{m}^2/\text{year} \times 4.5 \text{ m}^2$).

EQUIPMENT: The in-kind contribution will be the pro-rated yearly rental rate (at fair market value) for the equipment. For instance, regular computers are worth \$2,000/each, amortized over 5 years (thus \$400/year).

Example: The University has agreed to provide the post-doctoral fellow with a computer, representing an in-kind contribution of \$400. They will also use brewery facilities 2 days/week for 10 weeks (thus, 20 days). Since you normally charge \$200/day to rent your facility, this would represent an in-kind contribution of \$4,000.

VENDOR DISCOUNTS: The vendor discount that represents an in-kind contribution must be **over and above** any discounts usually charged to educational institutions.

Example: You have included the cost for a necessary piece of equipment in a grant application. The supplier has agreed to give you 10% off of the normal educational price. If the equipment cost \$15,000, the in-kind contribution from the supplier would be \$1,500.

Recent Examples of Partnership Contributions

Example 1:

10 h ORGS assistance to organize colloquium (56/h x 10 h = 560; in kind)

20 h KMB assistance (56/h x 20 h =1120; in kind)

Publication grant (competitive; \$1000; cash)

Travel grant (graduate students (competitive; \$500 x 2 = \$1000; cash)

Example 2:

Two 3-credit course releases, as outlined in CA (\$20,000; cash)

24 h KMB assistance (24h x \$56/h = \$672; in kind)

Rental of 2 voice recorders, video camera, tripod (\$60/day x 20 days = \$1200; in kind)

Publication grant (competitive; \$1000; cash)

Documenting In-Kind Contributions at the Application Stage

Depending on the granting agency/partner, you may need to provide some of the following:

- A table or excel file summarizing the in-kind contributions
- Evidence of equivalent external cost for university services
- Vendor quotes

Depending on the granting agency/partner, you will provide information about in-kind contributions as either:

- A letter from each partner confirming the in-kind contribution (sometimes this information is included in the general “letter of support” from the institution). You can include all BU contributions in a single letter signed by the AVP Research or higher.
- Calculations and/or justifications in a separate section of the grant application form
- Calculations and/or justifications the Budget Justification section

When preparing budgets for the grant proposal, ensure that the amount of the contribution (the “revenue”) matches the amount of the expense.

If the instructions provided by the granting agency/partner do not provide adequate information, do not hesitate to reach out to ORGS staff.

Post-award Documentation of In-kind Contributions

Depending on the funder, you may be required to document in-kind contributions, and either submit these documents or keep them on file in case of audit.

Resources

Many thanks to David Bruce for sharing the St FX policy, which served as the basis for this policy.

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 Eligibility Table

<https://cihr-irsc.gc.ca/e/3758.html>

CFI Guide

<https://www.innovation.ca/apply-manage-awards/policy-program-guide-ppg/60-administration-cfi-awards/65-items-involving-kind>

Tri-Agency Financial Administration Guide

https://www.nserc-crsng.gc.ca/InterAgency-Interorganismes/TAFA-AFTO/guide-guide_eng.asp

Contact

Send your questions/commentaries to researchoffice@ubishops.ca

Appendix A: In-Kind Contribution Estimates

This table provides a general guide for providing estimates of in-kind contributions. Please refer to the specific instructions and guidelines provided by the funder, before finalizing any estimates in your budget.

Item	Value	Notes
Space		
Centennial Theatre	\$800/day, + technical support	Reach out to Conference Services for a specific quote for your event.
Classrooms	\$250/day	Classrooms are usually free for internal users and thus cannot be claimed.
Office/lab	\$108/m ² /yr	https://www.innovation.ca/awards/infrastructure-operating-fund
Community or partner space	From partner/host	Estimate based on usual rental fee
Equipment		
Vendor discounts	From vendor	Only include extra discounts on purchase price, beyond usual educational discounts
Computers	Calculate based on \$2,000/computer	-Life expectancy of 5 years, 1/5 of cost/year, pro-rated over time usage for project; or, -Rental cost for equivalent for one year, pro-rated over time usage for project; or, -Depreciated value over one year, pro-rated over time usage for project
A/V use	\$100/day	

Time		
Faculty time	\$75/hr or pro-rate	Use salary+18% for benefits/240 days
Administrative assistant support	Pro-rate	Use salary+18% for benefits/240 days
Experiential Learning Office Support	\$ 56/hr	
Communications Office Support	\$ 56/hr	
ORGS Support	\$ 56/hr	
Partner staff	From partner	Pro-rate using salary/240 days
Professional volunteer	\$75/hr	Partners, community members, etc
Non-professional volunteer	\$25/hr	Partners, community members, etc
Student volunteer	\$20/hr	Blanket estimate regardless of student status
Services		
Lab fees	\$/sample	Refer to your lab fee schedule, or estimate
A/V technician	\$50/hr	

The following are “Cash contributions” that may be suitable for inclusion.

	Amount	Notes
Publication grant	1000	competitive
Travel grant (faculty members)	1000	competitive
Travel grant (grad students)	500	competitive
Course replacement	10000	To cover the course releases allocated in the collective agreement