

## Recognising and calculating in-kind budget items in Partner Organisation contributions

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In-kind contributions under the Funding Rules are calculated using costs that are specific to the project as outlined in Subsection A9.2.11 of the Funding Rules. Some examples are below:

In-Kind Category	Accepted	Not Accepted
Access to unique databases	Incremental costs of access	Cost of collecting the database
Analytical and other services	Internal rates	Commercial rates
Analytical and other services	Incremental cost of providing service	
Equipment	Contributed - Used <ul style="list-style-type: none"> <li>Fair market value</li> <li>Company book value</li> <li>Price for internal transfers</li> </ul>	<ul style="list-style-type: none"> <li>List price or discounted list price</li> <li>Rental equivalents exceeding accepted values had the equipment been donated or sold</li> </ul>
Equipment	Contributed - New <ul style="list-style-type: none"> <li>Selling price to most favoured customer (if stock item)</li> <li>Cost of manufacture (if one of a kind)</li> <li>Cost of purchase</li> </ul>	<ul style="list-style-type: none"> <li>Development costs</li> </ul>
Equipment	Rent <ul style="list-style-type: none"> <li>Rental equivalent based on depreciation</li> <li>Rental rate equivalent to highest volume user</li> </ul>	
Equipment	Sold <ul style="list-style-type: none"> <li>Difference between discounted price and selling price to most favoured customer</li> </ul>	
Materials	<ul style="list-style-type: none"> <li>Unit cost of production for commercial products</li> <li>Selling price to most favoured customer</li> <li>Price for internal transfers</li> <li>Cost of production of prototype and samples</li> </ul>	<ul style="list-style-type: none"> <li>Development costs (unless they are an integral part of the proposed project)</li> </ul>

Patents and licenses	<ul style="list-style-type: none"> <li>• Licences acquired from third parties for use by the university in the project</li> </ul>	<ul style="list-style-type: none"> <li>• Patents</li> <li>• Licensing fees paid to the university</li> </ul>
Salaries	<ul style="list-style-type: none"> <li>• Typical salary cost (including on-costs) at internal rates</li> </ul>	<ul style="list-style-type: none"> <li>• External charge-out or consultant rates</li> <li>• Costs relating to administrative support where overhead has been included in salary costs</li> </ul>
Contributed software (need to distinguish between existing software used as a tool for analytical purposes and the Partner Organisation's contribution to developing new software tools where this is one of the main objectives of the proposal)	<ul style="list-style-type: none"> <li>• Copying costs</li> <li>• Licensing cost</li> <li>• Documentation cost</li> <li>• Cost of training and support of software</li> <li>• Cost of equivalent commercial product (where donated software is not commercially available)</li> </ul>	<ul style="list-style-type: none"> <li>• Development costs</li> </ul>
Travel	<ul style="list-style-type: none"> <li>• Travel costs associated with fieldwork</li> <li>• Travel costs for meetings between university personnel &amp; Partner Organisation staff</li> <li>• Conference travel for university staff</li> </ul>	
Use of facilities	<ul style="list-style-type: none"> <li>• Internal rates for logistical support and travel allowance for university personnel working on Partner Organisation premises or on fieldwork</li> <li>• Internal rates for use of specialised equipment by university personnel or use of process or production lines</li> <li>• Internal rates for value of lost production resulting from down time</li> </ul>	<ul style="list-style-type: none"> <li>• Use of equipment by Partner Organisation personnel.</li> <li>• Space for Partner Organisation activities outside the scope of the specific proposal</li> <li>• Equivalent commercial rates</li> </ul>